NHamp
F
44
.G814
2016

Town of Greenland

2016 Annual Report



For the year ended December 31, 2016

TOWN OF GREENLAND

Town Clerk/Tax Coll.	Office Hours	Monday	10:00 AM - 6:00 PM
431-7111 ext. 1		Tuesday - Friday	8:30 AM - 4:30 PM
Town Office	Office Hours	Monday - Friday	8:30 AM - 4:30 PM
431-7111			
430-3761 (Fax)			
Building Inspector		Monday - Friday	7:30 AM - 4:00 PM
431-3070 or 431-7111 ext. 107			
Police Department	Office Hours	Monday - Friday	9:00 AM – 4:00 PM
431-4624			
Emergency			
911			
Health Officer		799-0799	
Animal Control Officer		431-4624	
Weeks Library	Hours	Monday - Thursday	10:00 AM - 8:00 PM
436-8548		Friday	10:00 AM - 5:00 PM
Email: weekspl@comcast.net		Saturday	9:00 AM - 1:00 PM
Website: www.weekslibrary.org			
Twitter: http://twitter.com/WeeksPubLibrary			

Meetings

Board	Location	Date	Time
Selectmen	Town Office	Every other Monday	7:00PM
Planning Board	Town Office	1st & 3rd Thursdays	7:00PM
Zoning Board	Town Office	3rd Tuesday	7:00PM
Conservation Comm.	Town Office	2nd Wednesday	7:00PM
Library Trustees	Weeks Library	2nd Tues., Childs. Room	4:30PM
Fire Department	Fire Station	2nd,3rd,4th Tuesdays	6:30PM
School Board	Greenland School	3rd Monday	6:30PM
Recreation Comm.	Greenland School	1st Wednesday	7:00PM
Budget Committee	Town Office	As needed / posted	
Mosquito Control	Town Office	As needed / posted	
Trustee of Trust Fund	Town Office	As needed / posted	
Cemetery Trustees	Town Office	4th Tuesday	7:00PM

Visit the Town of Greenland's website: www.greenland-nh.com for meeting agendas, minutes, important forms and up-to-date information.

This report is available online (see above for website address).

Annual Reports

of the

Town of Greenland

New Hampshire

FOR THE FISCAL YEAR ENDING DECEMBER 31, 2016

AS COMPILED BY THE TOWN OFFICERS

~ TABLE OF CONTENTS ~

Dedication 2
Greenland's Citizen of the Year 3
Town Officers 4
Town Election and Meeting 7
Financial Reports
- Auditors Letters 74
- Rate of Taxation 35
- Schedule of Town Property 62
- Summary Inventory of Valuation – MS 1 17
- Summary of Receipts and Expenses 60

Tax Collectors – MS 61 29
- Wages of Town Employees 71

Department and Committee Reports
- Board of Selectmen 24
- Building Inspector/Code Enforcement 36
- Cemetery Trustees 46
- Emergency Management 42
- Fire Department 40
- Health Officer 43
- Planning Board 63
- Police Department 37
- Recreation Committee 65
- Recycling Report 64
- Tax Collector/Town Clerk 26
- Town Administrator 25
- Treasurer 59
- Trustees of the Trust Funds 44
- Vital Statistics 27
- Weeks Public Library 66

Greenland School District Report 121
- Wages of School Employees 140
- Auditors Letter of 2012 & 2013 143

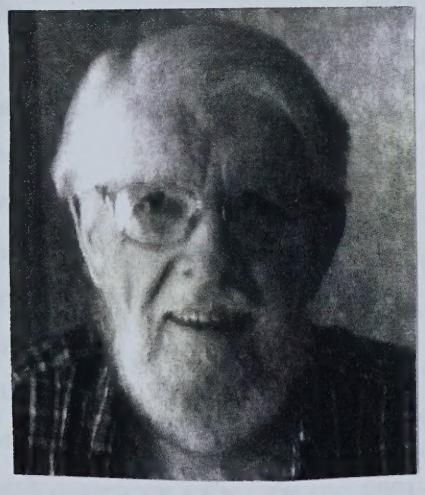
Town & School Warrants & Budgets ..... Colored

COVER PHOTO: Located at the corner of 529 Portsmouth Avenue and Cemetery Lane. It was originally the Edward Holmes Store and Post Office; it transferred to several different owners before being purchased in 1904 by Wendell Peterson and his wife, Lillian, who ran it as a hardware and grocery store. It presently exists as a private home.

~ DEDICATION ~

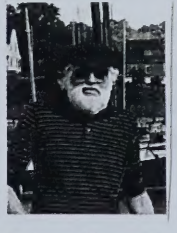
This year's Annual Report is dedicated to the memory of the following persons who served in Town government positions - both elected and appointed, as well as those persons who were active in community service. An appreciative community honors their years of public service.

« Frederick "Fred" Bourassa, Jr. 03/5/16 »



Fred was a very respected and dedicated member of our community. He served on the Planning Board from 1970 until 1976. He was awarded the Citizen of the Year in 1982. Fred also was the Highway Agent from 1983 until 1984, and with his father and sons, mowed the Greenland Town Parks and cemeteries for many more years. He also was a member of the Greenland Volunteer Fire Department. He will be greatly missed.

« Maurice "Moe" Mayo 4/12/16 »



Moe was very respected in our community and is missed. He and his wife cruised the New England coast in their boat for many years before settling in Greenland. Moe served on the Budget Committee from 1992 until 1995.

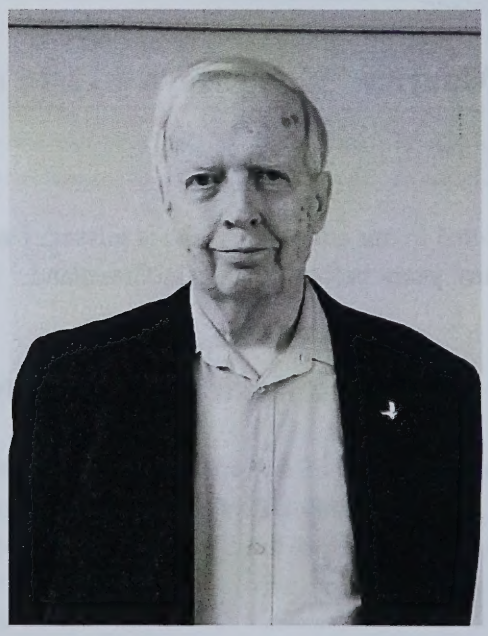
« David Engel 9/2/16 »

David was a dedicated member of our community. He served on the Planning Board from 1980 until 1992, as well as the Zoning Board of Adjustment, as the Planning Board Representative, from 1990 until 1992. David also was a member of the Budget Committee from 1986 until 1989. He will be missed by all who knew him.

~ GREENLAND CITIZEN OF THE YEAR ~

Paul F. Hughes	2016	Bonnie Gardner	1998
Kathleen Rugg	2015	Carl & Mary Mueller	1997
Sheila Pratt	2014	Richard Carlin	1996
Ralph Cresta	2013	Robert Grodan	1995
Donna Lee Lewis	2012	Cynthia Smith	1994
Dick & Barbie Hazzard	2011	Roy & Violet Chisholm	1993
Robert Krasko	2010	Carol Sanderson	1991
Mo & Colleen Sodini	2009	Luther Preston	1990
George P. Hayden	2008	Chip Hussey	1989
Marie Hussey	2007	Sharon Fernald	1988
Laurie Lebar	2006	Duncan Brackett	1987
Luther Preston	2005	Lena Kohlhase	1986
Jerrian Hartmann	2004	Herbert Wilson	1985
Shirley G. Hoonhout	2003	Paul C. Hughes	1984
Ruth Barnes	2002	Philip Rowe	1984
Edith Lovering	2001	Edna Weeks	1983
Ann Mayer	2000	Frederick Bourassa	1982
Trudy Beck	1999	Frank Richards	1981

Sponsored by the Greenland Women's Club



Paul F. Hughes, 2016 Citizen of the Year

~ ELECTED AND APPOINTED OFFICIALS ~

MODERATOR

Dean Bouffard	Term Ends	2018

TOWN CLERK-TAX COLLECTOR

Marguerite "Marge" Morgan	Term Ends	2019
Amy Bauer, Deputy		

BOARD OF SELECTMEN

Vaughan Morgan, Chairman	Term Ends	2019
Kevin Forrest, Vice Chairman	Term Ends	2017
James Rolston	Term Ends	2018
John McDevitt	Term Ends	2017
Paul Sanderson	Term Ends	2019

TREASURER

Tina Miles	Term Ends	2017

SUPERVISORS OF THE CHECKLIST

Coleen Penacho	Term Ends	2018
Joseph Philbrick	Term Ends	2020
Winston "Gus" Gouzoules	Term Ends	2022

NH STATE SENATE (District 24)

Senator Nancy Stiles	(603) 601-6591 nancy.stiles@leg.state.nh.us

NH STATE REPRESENTATIVES

Pamela Tucker (District 23)	Greenland Office (603) 431-8982 pamela.tucker@leg.state.nh.us
Carol Bush (District 31)	Portsmouth Office(603) 436-3980 carol.bush@leg.state.nh.us

U.S. REPRESENTATIVE

Frank Guinta	(603) 641-9536

U.S. SENATOR

Kelly Ayotte (R-NH)	(603) 232-1162
Jeanne Shaheen (D-NH)	(603) 501-1800

BOARD OF ADJUSTMENT

John Samonas, Chairman	Term Ends	2019
Lizbeth Cummings, Vice Chairman	Term Ends	2017
Stephen Gerrato	Term Ends	2018
George Baryiames	Term Ends	2018
Leonard Schwab	Term Ends	2019

TRUSTEES OF THE TRUST FUNDS

Coleen Penacho	Term Ends	2018
Dennis Malloy	Term Ends	2019
Richard Rugg	Term Ends	2017

CEMETERY TRUSTEES

David Gill, Chairman	Term Ends	2018
Michele Kaulback	Term Ends	2017
Paul Hayden	Term Ends	2019
Kevin Van Etten, Sexton		

PLANNING BOARD

Stu Gerome, Chairman	Term Ends	2017
Rich Winsor, Vice Chairman	Term Ends	2018
Dave Moore	Term Ends	2019
Courtney Homer	Term Ends	2018
Robert "Chip" Hussey	Term Ends	2019
Scott Baker	Term Ends	2018
John McDevitt, Selectmen's Representative	Term Ends	2017
Stephan Gerrato, Rockingham Planning Commissioner		

LIBRARY TRUSTEES

Dale Rockefeller, Co-Chairman	Term Ends	2019
Jonathan Dowling	Term Ends	2017
Marcia McLaughlin	Term Ends	2019
Karen Mason	Term Ends	2017
Trisha Gray	Term Ends	2017
Stephanie Jaggars, Alternate	Term Ends	2017

CONSERVATION COMMISSION

Robert "Chip" Hussey, Chairman	Appointment Ends	2018
Joseph Fredericks, Vice Chairman	Appointment Ends	2017
Bill Bilodeau	Appointment Ends	2018
Laura Byergo	Appointment Ends	2019

BUDGET COMMITTEE

Mary McDonough, Chairman	Term Ends	2017
Robert Krasko, Vice Chairman	Term Ends	2018
Kristen Syphers	Term Ends	2018
Jamie Connelly	Term Ends	2018
Stephen McKenzie	Term Ends	2017
Alyson Baryiames	Term Ends	2017
Mark Connelly	Term Ends	2019
Sharon Hussey-McLaughlin	Term Ends	2019
Patricia Porter	Term Ends	2019
Paul Sanderson	Selectmen's Rep.	
Patrick Walsh	School Board Rep.	

RECREATION COMMITTEE

Brian Pafford, Chairman	Appointment Ends	2018
Peter Kratimenos	Appointment Ends	2017
Erica Rahn	Appointment Ends	2017
Steve Sargent	Appointment Ends	2018
Kenneth Avery	Appointment Ends	2018
Matt Gladu	Appointment Ends	2019
Erika Coombs	Appointment Ends	2019
Sharon Hussey-McLaughlin	Appointment Ends	2019
Kevin Forrest	Selectmen's Representative	

TOWN ADMINISTRATOR	Karen Anderson
CHIEF OF POLICE	Tara Laurent
CHIEF OF FIRE DEPARTMENT	Ralph Cresta
BUILDING INSPECTOR/CODE ENFORCEMENT	James Marchese
EMERGENCY MANAGEMENT DIRECTOR	Timothy Collins
TOWN COUNSEL	Peter Loughlin, Esquire
HEALTH OFFICER	Martha Wassell Jeffrey Canfield, Deputy
HIGHWAY SAFETY COMMITTEE	Police Chief Tara Laurent Amy Bauer Marguerite Morgan James Marchese Karen Anderson

~ TOWN OF GREENLAND, NH ~
2016
MINUTES OF DELIBERATIVE SESSION

On Saturday, January 30, 2016, at 9:03 A. M., the First Session (Deliberative Session) was convened at the Greenland Central School. Moderator, Dean Bouffard, called the meeting to order and reminded registered voters to sign in with the Supervisors of the Checklist, if they had not done so. Mr. Bouffard explained that the purpose and procedure for this Deliberative Session was to hear the explanation, participate in the discussion and debate each of the following Warrant Articles, per RSA 40:13. Warrant articles adopted at this Deliberative Session will be placed on the Official Ballot for a vote at the Second Session, on March 8, 2016, at 8:00 o'clock in forenoon until 7:00 in the evening at the Greenland Central School.

Mr. Bouffard led those in attendance in the Pledge of Allegiance. He introduced Town officials seated up front: Select Board - Vaughan Morgan, John Penacho, Kevin Forrest and Jim Rolston; Karen Anderson, Town Administrator; Marge Morgan, Town Clerk; Mary McDonough, Chair of the Budget Committee; Chip Hussey, Planning Board member, who will answer any questions regarding the Zoning Articles.

Mr. Bouffard explained that this is a Deliberative Session, per RSA 40:13 – SB-2 that was adopted at last year's election. The second session with be on March 8, 2016, when the Town will vote on the Warrant Articles that can be found in the Voters' Guide. He explained further that there is no strict set of rules to be followed at this meeting, only the laws of the State of New Hampshire and general rules of parliamentary practice. He further explained the rules of order and conduct during this meeting. The Articles will appear on the ballot as they appear in the Voters' Guide or as amended and voted on at this meeting. Mr. Bouffard explained the process for voting on amended articles. With regard to the Warrant Articles appropriating money, and in particular Article 11-the Town Budget, cannot be increased by more than 10% of the Budget Committee's recommendation pursuant to state law. The dollar amount representing the 10% is $384,017. By state law, no new articles can be brought forth at this time.

Article 1: Election of Officers

To choose the following officers for the coming year:

Moderator for Two Years; Selectman (2) for Three Years; Town Clerk/Tax Collector for Three Years; Treasurer for One Year; Budget Committee (3) for Three Years; Cemetery Trustee for Three Years; Trustee of the Trust Funds for Three Years; Library Trustee (2) for Three Years; Planning Board (2) for Three Years; Supervisor of the Checklist for Six Years; Zoning Board of Adjustment (2) for Three Years.

There being no discussion or questions,

Article 1 will be placed on the ballot as written.

Article 2: Zoning – Trailers, RV's, House Trailers Prohibited

To see if the Town will vote to amend Article III – Establishment of Districts and Uses, Section 3.7 – Supplemental Use Provisions, Subsection – 3.7.3 Auto Trailer, Tourist Camp, Park Sites and Recreational Vehicle (RV); AMEND Item 3.7.3.2: No trailer, house trailer or recreational vehicle (RV) may be installed, placed or stored on any lot in any district by the owner of said lot, for his own occupancy or the occupancy of others, not for any other use including storage in, or of, such unit on any such lot, save the Board of Selectmen for good cause shown may grant a permit for temporary occupancy by the owner for not more than three months at one time, and not more than one year together.

Recommended by the Planning Board

Mr. Hussey explained that this Article is to clean up the present Zoning Article in order to be in compliance with state law. There being no further discussion,

Article 2 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

Article 3: Zoning – Storage Within Truck Bodies

To see if the Town will vote to amend Article III – Establishment of Districts and Uses, Section 3.7 – Supplemental Use Provisions, Subsection 3.7.5 – Storage within Truck Bodies, Trailer Vans or Cargo Vehicles: amend by deleting the last sentence in the paragraph: "A permit fee of five dollars ($5) is payable upon application and at each renewal."

Recommended by the Planning Board

A resident asked for an explanation of the last sentence. Mr. Hussey explained that a fee had been set by the Selectmen. This Article deletes that fee. There being no further discussion,

Article 3 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

Article 4: Zoning – Accessory Dwelling Units

To see if the Town will vote to amend Article III – Establishment of Districts and Uses, Section 3.7 Supplemental Use Provisions, Subsection 3.7.11 – Accessory Dwelling Unit: amend the existing definition as follows: A self–contained residential unit complete with its own kitchen and bathroom facilities, incorporated within an existing or expanded single family residential dwelling unit. In addition, amend the second paragraph of the 'Purpose' section to read as follows: An Accessory Dwelling Unit will be allowed on any approved building lot provided that:

Recommended by the Planning Board

Mr. Hussey explained that this Article will bring the ordinance in line with the recent changes in the state statute. An accessory dwelling unit cannot be a unit with just 2 x 4's and must have more substance to it. There being no further discussion,

Article 4 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

Article 5: Zoning – Dimensional Requirements

To see if the Town will vote to amend Article IV – Dimensional Requirements, Section 4.1 – General Requirements, Subsection 4.1.2: amend by deleting paragraphs B & C.

A lot having frontage or an area less than required by Section 4.2 may be considered to be in compliance therewith provided that the lot had received final subdivision approval prior to the enactment of this Ordinance or was shown on a recorded plan or deed filed before the Planning Board that was granted jurisdiction to control the subdivision of land.

Recommended by the Planning Board

Dennis Malloy, 10 Van Etten Drive, questioned the Article numbers. Mr. Bouffard explained that the reference was to the Zoning Article number, not the Warrant Article number.

Article 5 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

Article 6: Zoning – Handicap Ramps

To see if the Town will vote to amend Article IV – Dimensional Requirements, Section 4.2 - Table of Dimensional Requirements: amend to allow for an exception to the Front (30 feet), Rear and Side yard (20 feet) requirements required in Sections 'd', 'e' and 'f' for the R Residential Zoning District for the construction of handicapped access ramps.

Recommended by the Planning Board

There being no discussion,

Article 6 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

Article 7: Zoning – Notes for Handicap Ramps

To see if the Town will vote to amend Article IV – Dimensional Requirements, Section 4.3 – Explanatory Notes, add the following:.

7) Handicapped access ramps may be exempt from Yard (structural) requirements when, shown to the satisfaction of the Building Inspector, said ramp is medically necessary for the occupant. In addition, the ramp shall be removed from the premises when it is not longer necessary.

Recommended by the Planning Board

There being no discussion,

Article 7 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

Article 8: Zoning – Sign Ordinance

To see if the Town will vote to amend Article VI – Signs, Section 6.5 – Exceptions and Signs Not Requiring A Permit, add:

6.5.21 Help Wanted: Businesses seeking to hire employees; maximum sign area shall not exceed 3 sq. ft.

Recommended by the Planning Board

There being no discussion,

Article 8 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

Article 9: Zoning – Growth Management

To see if the Town will vote to amend Article XII – Growth Management: delete in its entirety; replace with the following:

ARTICLE XII – RESIDENTIAL DEVELOPMENT PHASING

12.1 Authority

Pursuant to the provisions of the New Hampshire RSA 674.21, the Town of Greenland adopts the following phasing standards for residential development, to be administered by the Planning Board in conjunction with the Greenland Subdivision Regulations.

12.2 Purposes

The purposes of this Section in the Zoning Ordinance are as follows:

1) To guide efforts by the Town to monitor, evaluate, plan for and guide residential growth in Greenland that is consistent with the Town's capacity for planned, orderly, and sensible expansion of its services to accommodate such development without establishing absolute limits on the overall growth rate of the community;
2) To provide for the current and future housing needs of existing residents and their families;
3) To phase in or control the implementation and development of tracts of land and future subdivisions thereon, at a rate which will be compatible with the orderly and gradual expansion of community services, including but not limited to education, fire protection, road maintenance, waste disposal, police protection and recreation; and
4) To provide a mechanism to allow for phased development of residential projects to manage the impact on municipal services.

12.3 Phasing Developments
A phasing plan, if deemed necessary by the Planning Board, shall be submitted for Planning Board approval for all residential developments. The exact phasing schedule shall be determined by the Planning Board based upon the specific impacts associated with the proposed residential development. Specific phasing schedule guidelines shall be outlined in Subdivision Regulations.

12.4 Exemptions from Phasing
Planning Board shall grant an exemption to the phasing requirements under the following condition: The proposed project is for Age Restricted (Senior) Housing as defined in Article XIX. The owner of record shall enter an agreement, to be filed in the Rockingham County Registry of Deeds, certifying that the project will be utilized and restricted to 100% elderly occupants (age 55 and older).

Recommended by the Planning Board

A resident questioned the reasoning for this phasing of developments. Mr. Hussey explained this Article was unenforceable as it stands and is being put in place to get in line with the State statutes. This prevents overbuilding and controls the growth so that it will not put a burden on the services that the town provides.

There being no further discussion,

Article 9 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

Article 10: Rescind SB2

Shall we rescind the provisions of RSA 40:13 (known as SB2), as adopted by the Town of Greenland on March 10, 2015, so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain other questions for which the official ballot is required by state law? (Submitted by Resident Petition) (3/5 majority ballot vote required)

There being no discussion,

Article 10 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

Article 11: Operating Budget

Shall the Town of Greenland raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $3,842,482? Should this article be defeated, the default budget shall be $3,667,813, which is the same as last year with certain adjustments required by previous action of the Town of Greenland or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

There being no discussion,

Article 11 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

Article 12: Maloney Recreation Complex

We the undersigned voters petition the Selectmen of the Town of Greenland to place the following warrant on the ballot for the 2016 Town Election: For the purpose of allocating $75,000 to establishing the Michael Maloney Rec Complex Construction Reserve Fund for the purpose of future improvements to the Michael Maloney Rec Complex, and to appoint the Board of Selectmen as agents to expend. (by petition) (Majority vote required)

Recommended by the Board of Selectmen.
Not Recommended by the Budget Committee

Mr. Kevin Forrest made a motion to amend the verbiage to read "To raise and appropriate the sum of $75,000 to establish the Michael Maloney Rec Complex Construction Reserve Fund for the purpose of future improvements to the Michael Rec Complex and to appoint the Board of Selectmen as agents to expend ".

Seconded by Mr. Vaughan Morgan.

Mr. Forrest explained the marginal success in raising funds for the Maloney Recreation Complex. The money is needed to establish a fund to raise seed money to get the ball rolling on the fund raising on this Complex. Several residents questioned total costs to develop the project and what matching funds would be needed to get donors. Mr. Forrest stated the costs were in excess of $500,000. Other residents made suggestions on the methods to raise funds, suggested phasing in of the project and questioned the purpose of this fund. Mr. Brian Pafford, Recreation Comm. addressed the plans, how this money would be used and explained that there was no money to get this private fund raising started. He further explained the scope of this project, cost being $850,000. He reiterated that this money will be used for fund raising. He further explained the phasing in of the projects.

A question was posed by one of the residents as to why the Board of Selectmen recommended and the Budget Committee did not. Mary McDonough stated that the Budget Committee did not have adequate information to recommend it, as it was on short notice that the information was received by them. They did not have enough information at the time. Some of the Committee was undecided or opposed, therefore, they did not recommend it. There was a long discussion as to the expenditure of this money. Mr. Penacho stated he was not in favor of this Article. He further expounded on the need to have clarification as to how the money would be spent and was not happy with the presentation to the Board.

Mr. Bouffard asked for a vote on the amended Article 12 as follows:

"We the undersigned voters petition the Selectmen of the Town of Greenland to place the following warrant on the ballot for the 2016 Town Election: To raise and appropriate the sum of $75,000 to establish a Capital Reserve Fund to be named the Michael Maloney Rec Complex Fund, for the purpose of future improvements to the Michael Maloney Rec Complex and to appoint the Board of Selectmen as agents to expend".

The amendment to Article 12 was adopted.

Mr. Joseph Fredericks made a motion to add language to amend the amended Article 12 to read as follows:

"provided that funds shall be made available only as a dollar for dollar match from private funds and further provided that funds may only be used for capital construction projects and not for design or maintenance purposes."

Seconded by Mrs. Wendy Jones.

There followed a long discussion by many residents, both pro and con as to its use, the planning, etc. lighting, traffic, and the well that is located on the property. Mr. Brian Pafford answered the questions asked. Mrs. McDonough asked if plans were available and could they be posted the day of the Election so that the voters would be able to see the proposed plan. Mr. Pafford said that they would be made available. The discussion continued with suggestions from residents.

Mr. Bouffard read Article 12 as proposed to be further amended:

We the undersigned voters petition the Selectmen of the Town of Greenland to place the following warrant on the ballot for the 2016 Town Election: To raise and appropriate the sum of $75,000 to establish a Capital Reserve Fund to be named the Michael Maloney Rec Complex Fund, for the purpose of future improvements to the Michael Maloney Rec Complex and to appoint the Board of Selectmen as agents to expend; "provided that funds shall be made available only as a dollar for dollar match from private funds and further provided that funds may only be used for capital construction projects and not for design or maintenance purposes."

The amendment to Article 12 was adopted.

There being no further discussion,

Article 12 as further amended will appear in that form on the Ballot for the Town Election.

Article 13: Grounds Maintenance Equipment

To see if the town will vote to raise and appropriate the sum of $30,000 for the purpose of purchasing a dump trailer and riding mower for grounds maintenance. (Majority vote required)

Recommended by the Board of Selectmen
Recommended by the Budget Committee

Mr. Jim Rolston spoke to the need for this new riding mower and dump trailer. The present mower with be sold with the monies going into the General Fund. The mower is used all over town for all of the parks and cemeteries. The present mower was purchased used over five years ago. The dump trailer will save time and money, being used to deliver and pick up materials needed by the town.

Article 13 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

Article 14: Transfer Station Equipment

To see if the town will vote to raise and appropriate the sum of $20,000 to be deposited into the Transfer Station Equipment Capital Reserve Fund established in 2015, under the provisions of RSA 35:1 for repairing or replacing major equipment at the Transfer Station. (Majority vote required)

Recommended by the Board of Selectmen
Recommended by the Budget Committee

Mr. Vaughan Morgan spoke in favor of establishing this fund. He explained that the two compactors have a useful life of four or five additional years according to the manufacturers. This fund is being established to plan for anticipated replacement. Mr. Morgan further stated that we do not need to have one of these compactors break down at a critical time, such as Christmas.

Article 14 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

Article 15: Storm Water Improvements – Riverside Drive

To see if the town will vote to raise and appropriate the sum of $25,000 for the purpose of engineering and installing storm water protection devices on Riverside Drive.

Recommended by the Board of Selectmen
Recommended by the Budget Committee

Article 15 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

Article 16: Conservation Purposes

To see if the town will vote to raise and appropriate the sum of $15,000 to use for the maintenance of town conservation lands, maintenance of town controlled trails, conducting natural and water resource research and education, or matching potential funding opportunities. The Conservation Commission and the Board of Selectmen would have to approve expenditures. This article is to be non-lapsing for a period of three years.

Recommended by the Board of Selectmen
Not Recommended by the Budget Committee

Article 16 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

Article 17: Pedestrian Bridge

We, the undersigned voters in the Town of Greenland, NH petition to see if the Town will vote to establish a capital reserve fund under RSA 35:1 to be named The Winnicut River Pedestrian Bridge Fund for the purpose of constructing a pedestrian bridge crossing the Winnicut River with a sidewalk along Rt. 33 connecting the present sidewalks. The intent of this fund is to create the Town's portion of a State of New Hampshire Transportation Alternatives Program Grant as outlined in the Capital Improvement Plan. Further to raise and appropriate the sum of Twenty-Five Thousand Dollars ($25,000) to be deposited into this fund. (Majority vote required)

Not Recommended By the Board of Selectmen
Not Recommended by the Budget Committee

There was a long discussion involving several residents, both for and against this pedestrian bridge. Questions were raised as to the location of the bridge; if this is a state road, why are we requesting these funds; there has been no permission given to the Town by New Hampshire Fish and Game; the location of the bridge was questioned; both Budget Committee and Select Board felt that due to the lack of usage and cost, it was not frugally responsible and would not be recommended by either Board.

Mr. Paul Sanderson spoke in support of the intent, but was opposed to the funding. He further explained that there is a fund already in place, Transportation Improvement Fund, that the Town has funding through the registration of motor vehicles, etc. (Per Statute). This road is a Class 2 highway; therefore, this obligation should be taken over by the State. The road is the State's responsibility and, in the future, there will be a reworking of the road and bridge. This particular bridge is a choke point for the entire corridor. He further stated that the new Board of Selectmen, Planning Board and Conservation Commission should be working on a way to get this on the ten (10) year plan with the New Hampshire Department of Transportation. Mr. Sanderson made an amendment to reduce the Capital Reserve Fund from Twenty-five Thousand Dollars ($25,000) to Zero Dollars ($0).

Motion was made to amend Article 17 to reduce Twenty-five Thousand Dollars ($25,000) to Zero Dollars ($0). It was seconded.

There followed more discussion on the funding and planning along Rte. 33. Mr. Hussey spoke with Mr. Doug Deporter, Department of Transportation. He stated that when the State widens the road, there is no plan to construct the pedestrian bridge. The increase in traffic and the danger factor are concerns and were discussed.

Mr. Bouffard read Article 17 as proposed to be amended:

We the undersigned voters in the Town of Greenland, NH, petition to see if the Town will vote to establish a capital reserve fund under RSA 35:1 to be named the Winnicut River Pedestrian Bridge Fund for the purpose of Construction a pedestrian bridge crossing the Winnicut River with a sidewalk along Route 33 Connecting the present sidewalks. The intent of this fund is to create the Town's portions of a State of New Hampshire Transportation Alternatives Program Grant as outlined in the Capital Improvement Plan. Further to raise and appropriate the sum of Zero Dollars ($0) to be deposited in this fund.

Recommended by the Board of Selectmen
Recommended by the Budget Committee

The amendment to Article 17 was adopted.

There being no further discussion,

Article 17, as amended will appear on the Ballot in that form for the Town Election.

Article 18: Police Equipment

To see if the town will vote to raise and appropriate the sum of $2,000 to be added to the Police Equipment Capital Reserve Fund established in 2013. (Majority vote required)

Recommended by the Board of Selectmen
Recommended by the Budget Committee

Mr. Jim Rolston explained that this fund is to be used to replace the Police Department's bullet proof vests that were purchased in 2012 and need to be replaced.

There being no discussion,

Article 18 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

Article 19: Ambulance Billing Fees

To see if the town will vote to raise and appropriate the sum of $3,000 for ambulance billing expenses and authorize the withdrawal of $3,000 from the Fire and Ambulance Special Revenue Fund created for that purpose. (Majority vote required)

Recommended by the Board of Selectmen
Recommended by the Budget Committee

Mr. Forrest explained that this article funds the costs associated with the ambulance billing from the revenue received from ambulance calls. It is required each year and has no impact on the tax rate.

Article 19 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

Article 20: Support Greenland Grapevine

To see if the town will vote to raise and appropriate the sum of $500 to support the continuation of the Greenland Grapevine. (Majority vote required)

Not Recommended by the Board of Selectmen
Recommended by the Budget Committee

Mr. Morgan explained the reason that the Board did not recommend this Article. They do, however, support the Grapevine. It is a worthwhile paper and the Board supports it. They felt that by recommending this Article, the town would be subsidizing a private entity through taxation. Mr. Morgan stated that there would be no amendment to this article by the Board and will leave it up to the taxpayers to decide.

There was a brief discussion on the funding by a few residents in support of this article.

Article 20 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

Article 21: Discontinue E-911 Standardization of Addresses

We, the undersigned, as registered voters in the Town of Greenland, NH petition to see if the Town will vote to have the E-911 process apply only to the following, effective January 1, 2016; new developments, any existing streets and/or roads with similar names; private drives with three or more residences. (By Petition) (Majority vote required)

Article 21 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

Article 22: Discontinue Medical Expendable Trust Account

To see if the town will vote to discontinue the Medical Expendable Trust Fund created in 2011. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)

Mr. Forrest explained that the intent of this Article is to discontinue the fund. Said funds, plus interest, will be transferred to the General Fund of the Municipality. This Article is necessary as the Town no longer needs it, due to the changes in the employees' health insurance plans. The previous health plan is no longer available.

Article 22 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

Article 23: Discontinue Police Second Floor CRF

To see if the town will vote to discontinue the Police Station Second Floor Capital Reserve Fund created in 2014. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)

Mr. Penacho explained that the second floor of the Police Station is complete; therefore, this fund is no longer needed.

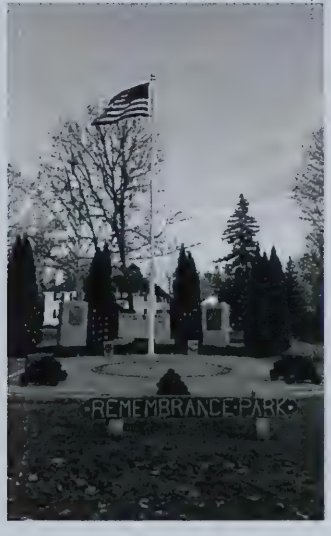
Article 23 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

Mr. Bouffard asked the Selectmen and the Budget Committee to please remain for a brief meeting to go over the Warrant Articles.

There being no further business to come before the meeting, meeting was adjourned at 10:35 A. M.

Respectfully submitted,

Marguerite F. Morgan
Town Clerk/Tax Collector



New Hampshire
Department of
Revenue Administration

2016
MS1

SUMMARY INVENTORY OF VALUATION

Submit to the Department of Revenue Administration by September 1

Instructions

Note: for ease of use please begin at the last section and work forward.

REPORTS REQUIRED: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.
NOTE: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7. Please complete all applicable pages and refer to the instructions for individual items.

For Assistance Please Contact:

DRA Municipal and Property Division
Phone: (603) 230-5090
http://www.revenue.nh.gov/mun-prop/

ENTITY'S INFORMATION

Entity Type: (•) Municipality ( ) Village

Municipality: GREENLAND | County: ROCKINGHAM | Original Date: 08/22/2016 | Revision Date:

ASSESSOR

Assessor's Name

☐ Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

MUNICIPAL OFFICIALS

Municipal Official 1

Municipal Official 2

Municipal Official 3

Municipal Official 4 — Jim Rolston

Municipal Official 5 — Paul G Sanderson

Municipal Official 6

☒ Under penalties of perjury, We declare that we have examined the information contained in this form and to the best of our belief it is true, correct and complete.

PREPARER'S INFORMATION

Karen Anderson, Town Administrator
Preparer's Name

(603) 431-7111
Phone Number

☒ Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

kanderson@greenland-nh.com
Email (optional)

Municipality Values

Value Land Only (Exclude amount listed in lines 3A, 3B and 4)

		Number of Acres	Assessed Valuation
1-A	Current Use (At current values) RSA 79-A	2,137.24	$396,500
1-B	Conservation Restriction Assessment RSA 79-B		
1-C	Discretionary Easements RSA 79-C	247	$98,800
1-D	Discretionary Preservation Easements RSA 79-D		
1-E	Taxation of Land Under Farm Structures RSA 79-F		
1-F	Residential Land (Improved and Unimproved)	2,354.82	$252,356,500
1-G	Commercial/Industrial Land (excluding Utility Land)	658.99	$39,399,200
1-H	Total of Taxable Land	5,398.05	$292,251,000
1-I	Tax Exempt and Non-Taxable Land	776.51	$13,875,500

Value Buildings Only (Exclude amount listed in lines 3A and 3B)

		Number of Structures	Assessed Valuation
2-A	Residential		$311,785,600
2-B	Manufactured Housing as defined in RSA 674:31		
2-C	Commercial/Industrial (excluding Utility buildings)		$79,250,780
2-D	Discretionary Preservation Easements RSA 79-D		
2-E	Taxation of Farm Structures RSA 79-F		
2-F	Total of Taxable Buildings		$391,036,380
2-G	Tax Exempt and Non-Taxable Buildings		$23,967,700

Utilities and Timber

		Assessed Valuation
3-A	Utilities	$21,817,736
3-B	Other Utilities	
4	Mature Wood and Timber RSA 79:5	
5)	Valuation before Exemptions (Total of lines 1H, 2F, 3A, 3B and 4)	**$705,105,116**

Exemptions

		Total # Granted	Assessed Valuation
6	Certain Disabled Veterans (RSA 72:36-a)		
7	Improvements to Assist the Deaf RSA (72:38-b V)		
8	Improvements to Assist Persons with Disabilities (RSA 72:37-a)		
9	School Dining/Dormitory/Kitchen Exemption (RSA 72:23-IV)		
10a	*Non-Utility* Water & Air Pollution Control Exemption (RSA 72:12-a)		
10b	*Utility* Water & Air Pollution Control Exemption (RSA 72:12-a)		
11	Modified Assessed Valuation of all Properties (Line 5 minus lines 6, 7, 8, 9, 10a, 10b)		$705,105,116

Summation of Exemptions

		Amount Per Exemption	Total # Granted	Assessed Valuation
12	Blind Exemption (RSA 72:37)	$15,000	1	$15,000
13	Elderly Exemption (RSA 72:39-a & b)		13	$1,570,000
14	Deaf Exemption (RSA 72:38-b)			
15	Disabled Exemption (RSA 72:37-b)	$50,000	3	$150,000
16	Wood Heating Energy Systems Exemption (RSA 72:70)			
17	Solar Energy Systems Exemption (RSA 72:62)			
18	Wind Powered Energy Systems Exemption (RSA 72:66)			
19	Add'l School Dining/Dormitory/Kitchen Exemptions (RSA 72:23 IV)			
20	Total Dollar Amount of Exemptions (sum of lines 12-19)			$1,735,000

Calculations

21 NET VALUATION: Used To Compute Municipal, County, and Local Education Tax Rates (Line 11 minus Line 20)	$703,370,116
22 LESS UTILITIES: (Line 3A) Do not include the value of other utilities listed in Line 3B	$21,817,736
23 NET VALUATION WITHOUT UTILITIES TO COMPUTE STATE EDUCATION TAX (Line 21 minus Line 22)	$681,552,380

Notes:

Utility Summary: Electric, Hydroelectric, Renewable - Misc., Nuclear, Gas/Pipeline, Water & Sewer

Utility Value Appraiser

Who Appriases/Establishes the Utility Value in the Municipality? (If multiple, please list)

Granite Hill Municipal Services

If the Municipality Uses DRA Utility Values, is it Equalized By The Ratio? ◯Yes ◯No

SECTION A

List Electric Companies

Electric Company	Assessed Valuation
HUDSON LIGHT & POWER DEPT GENERATION	$36
MASS MUNICIPAL WHOLESALE ELECTRIC GENERATION	$4,800
NEXTERA ENERGY SEABROOK LLC	$36,900
PSNH DBA EVERSOURCE ENERGY	$11,161,400
PSNH DBA EVERSOURCE ENERGY	$10,300
PSNH DBA EVERSOURCE ENERGY	$536,000
A1 Total of all Electric Companies listed in this section:	**$11,749,436**

List Gas Companies

Gas Company	Assessed Valuation
MARITIMES & NORTHEAST PIPELINE LLC	$4,396,100
GRANITE STATE GAS TRANSMISSION INC	$2,719,400
NORTHERN UTILITIES INC	$439,900
PORTLAND NATURAL GAS TRANSMISSION SYSTEM	$2,512,900
A2 Total of all Gas Companies listed in this section:	**$10,068,300**

List Water and Sewer Companies (?)

Water/Sewer Company	Assessed Valuation
A3 Total of all Water and Sewer Companies listed in this section:	
Grand Total Valuation of all Sect. A Utility Companies	**$21,817,736**

SECTION B

List Other Utility Companies (?)

Other Utility Company	Assessed Valuation
B1 Total of All Other Companies listed in this section (must agree with line 3B):	

Tax Credits and Exemptions

Veterans' Tax Credits

Credit Description	Limits	Number of Individuals	Estimated Tax Credits
Veterans' Tax Credit/Optional Veterans' Tax Credit (RSA 72:28) ($50 Standard Credit, $51 up to $500 upon adoption by city/town)	$500	195	$97,500
Surviving Spouse (RSA 72:29-a) "The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States..." ($700 Standard Credit, $701 up to $2,000 upon adoption by city or town)	$2,000	2	$4,000
Tax Credit for Service-Connected Total Disability (RSA 72:35) "Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury..." ($700 Standard Credit, $701 up to $2,000 upon adoption by city or town)	$2,000	6	$12,000
Total Number and Amount		**203**	**$113,500**

Disabled and Deaf Exemption Report

	Disabled Exemption Report (RSA 72:37-b)		Deaf Exemption Report (RSA 72:38-b)	
	Single	Married	Single	Married
Income Limits	$13,400	$20,400		
Asset Limits	$35,000	$50,000		

Elderly Exemption Report - RSA 72:39-a

First Time Filers Granted Elderly Exemption for Current Tax Year			Total Number of Individuals Granted an Elderly Exemption for the Current Tax Year & Total Number of Exemptions Granted			
Age	#	Amount Per Individual	Age	#	Max Allowable Exemption	Total Actual Exemption Granted
65-74		$90,000	65-74	3	$270,000	$270,000
75-79		$115,000	75-79	5	$575,000	$575,000
80+		$145,000	80+	5	$725,000	$725,000
			Total	**13**	**$1,570,000**	**$1,570,000**

Income Limits	Single	$35,000	Asset Limits	Single	$125,000
	Married	$50,000		Married	$125,000

Community Tax Relief Incentive - RSA 79-E

Adopted: ○ Yes ◉ No

Taxation of Qualifying Historic Buildings - RSA 79-G

Adopted: ○ Yes ◉ No

Taxation of Certain Chartered Public School Facilities - RSA 79-H

Adopted: ○ Yes ◉ No

Property Reports

Current Use Reports - RSA 79-A

	Total Number of Acres Receiving Current Use	Assessed Valuation
Farm Land	559.24	$229,500
Forest Land	1,320.32	$164,700
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land	257.68	$2,300
Total	2,137.24	$396,500

Other Current Use Statistics	Total Number of Acres
Receiving 20% Rec. Adjustment	
Removed from Current Use During Current Tax Year 2016	36.27
Owners in Current Use	133
Parcels in Current Use	51

Land Use Change Tax

Gross Monies Received for Calendar Year (Jan 1 through Dec 31)

Conservation Allocation	Percentage	And/Or Dollar Amount	
Monies to Conservation Fund			
Monies to General Fund			$96,000

Conservation Restriction Assessment Report - RSA 79-B (must file PA-60)

	Total Number of Acres Receiving Conservation	Assessed Valuation
Farm Land		
Forest Land		
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land		
Total		

Other Conservation Restriction Assessment Statistics	Total Number of Acres
Receiving 20% Recreation Adjustment	
Removed from Conservation During Current Tax Year	

	Total Number
Owners in Conservation	
Parcels in Conservation	

Discretionary Easements - RSA 79-C

Total Number of Acres	# of Owners	Assessed Valuation	Description of Discretionary Easements Granted (e.g. Golf Course, Ball Park, Race Track)	
247	1	$98,800	GOLF COURSE	

Taxation of Farm Structures and Land Under Farm Structures - RSA 79-F

Total Number Granted	Total Number of Structures	Total Number of Acres	Assessed Valuation Land	Assessed Valuation Structures

~REPORT OF THE BOARD OF SELECTMEN~

Socrates once said "The secret of change is to focus all of your energy, not on fighting the old, but on building the new." I know that change doesn't come easy for some but it is a reality and not necessarily a bad thing…and change is certainly taking place in Greenland. I feel deeply that all the Boards, Commissions and Departments are focusing their energy on building the new.

Before I begin, I would like to welcome our newest member, Paul Sanderson to the Board. Although Paul was newly elected last year, he is no stranger to what's going on in town. He is a longtime resident, as well as a municipal attorney, and has served on both the Select Board and Planning Board. I have worked with him before and look forward to working with him now.

I would especially like to thank all of our town employees and volunteers for another prosperous year. It is through their hard work and dedication that we all enjoy a great place in which to reside.

The year 2016 is behind us now and looking back there were some events that stood out. Predominantly among them was the transformation of Bramber Valley Golf Course to an elderly living complex which will have a positive tax impact on the town. Another positive tax impact was the construction of the 1533 Portsmouth Ave. complex which currently includes Tractor Supply, Aroma Joe's and Ka Iani Massage Specialists with more businesses to come. We are enjoying a tax rate decrease of 26 cents/thousand with an unreserved fund balance of 1.6 million dollars which reflects a healthy financial status for the town. We have a new Building Inspector, Jim Marchese, who came aboard last spring. We are working on Greenland's 300th Anniversary celebration (you may contact the Town Administrator if you would like to volunteer to be on the committee).

Looking ahead to 2017, we have some challenges facing us and the Selectmen are already working diligently on them. First, we are faced with a dwindling number of volunteer firemen. This is a problem facing not just our town, but towns and cities across the nation. Second, we have the issue of the Coakley Landfill, a superfund site, which threatens residential wells in adjacent areas. We are striving to work with the City of Portsmouth to remedy this situation. Third, we need to address our infrastructure, especially in terms of road maintenance. We have initiated a road survey program which will allow us to prioritize road repairs according to their condition.

We have, thanks to the efforts of the town administration, police and fire departments, put together a user friendly website. I think most of you will find it easy to browse and thereby keep you informed of the issues with which the town is dealing. It is still a work in progress and I urge you to check it out. Feel free to share your thoughts with the Town Administrator on how we might improve.

Finally, I would like to thank you, the residents who take the time to attend the many meetings that take place in town and share your thoughts and ideas. Though there may be disagreements on some issues, it is our intent as your elected officials to work on your behalf and keep this town a safe, friendly and pleasant place to live.

On behalf of the Board of Selectmen, I wish you all a happy and prosperous 2017.

Respectfully submitted,

H. Vaughan Morgan, III
Board of Selectmen, Chair

~ TOWN ADMINISTRATOR'S REPORT~

"Appreciation is a wonderful thing: It makes what is excellent in others belong to us as well" (Voltaire). The Town of Greenland has so much to be appreciative of and this year it has been important to show our appreciation. Around the country, law enforcement line of duty deaths rose 10%, Greenland appreciates all of our law enforcement professionals. Thanks to the funding provided by the voters in 2016, additional hours have been covered in the Fire Department so that the firefighters and EMT's can respond to emergencies in Greenland – we appreciate their dedication to the many hours of training required to provide this service. Greenland lives were saved in 2016 as a result. Greenland's administrative staff has 56 combined years of service to Greenland – the experience and loyalty to the town is something we appreciate. Services are provided to our residents expertly and efficiently. Our Board of Selectmen and elected officials deserve our appreciation; they share their talents and time with the community to keep Greenland a great place to live.

In 2016, a major road conditions survey was completed and roads will be maintained and reconstructed over the next several years based on this study. Tidewater Farm Road was paved and several culverts and drainage issues were corrected throughout town. The Board appointed Paul Hayden as road agent and questions regarding roads will now be directed to him. During 2016, it was discovered that the Coakley Landfill area tested positive for PFC's and other contaminants. Many months have been spent learning about the dangers and trying to determine how to best protect our resident's drinking water. This matter is not resolved and is a priority for the Board of Selectmen. Appreciation is also extended to the many residents of that area that have worked hard to gather information and advocate for prevention of any further contamination.

The Board of Selectmen carefully provide the policies and direction for the town and their many hours of service are certainly appreciated. Selectmen Kevin Forrest and John McDevitt are completing their first terms and it has been a pleasure working with them. Kevin was instrumental in redesigning the annual personnel evaluation process. John was an invaluable resource for land use matters. I look forward to continuing to carry out the day to day operations of Greenland, under the direction of the Board of Selectmen.

Respectfully submitted,

Karen Anderson
Town Administrator



Karen Anderson – Town Administrator

~ TOWN CLERK/TAX COLLECTOR'S REPORT~

The year 2016 was a busy and exciting year. Our year started off with the Town Deliberative Session in January, Federal Primary Election in February, Town Election in March, State Primary in September and the Federal General Election in November. Needless to say, these elections kept us hopping with many new voter registrations. Presently our checklist has 3192 registered voters. It was very encouraging to see the number of residents getting out to register and vote.

Due to the amount of new homes being built, motor vehicle registrations, boat registrations, dogs, Transfer Station stickers and Vital records have increased, generating in excess of $1,000,000 this year. The development of the Bramber Valley Golf Club property and other properties will have an impact on our tax rate in the future. The tax warrant for the year 2016 was $11,544,378. The amount uncollected at year end for 2016 taxes was 2.89%, $333,141.45. This year there were twenty five (25) properties liened for the sum of $114,245.00. The balance owing at year end was $67,105.00 for 2015. There were no properties deeded by the Town. Our monthly reminder statements have had a great response from our residents, making the total taxes owed relatively small.

Each year we have new training sessions for motor vehicles, elections and taxes. We have to attend these to keep up to date and be able to inform the general public of the changes and updates. This year the changes in the Election laws had our Supervisors, Town Moderator and my office staff on our toes complying with the changes. This is one of the challenges of our positions applying the previous laws and keeping up to date on the new laws.

Starting on January 3, 2017, New Hampshire residents will be able to get the new driver licenses and non-driver licenses that will be compliant with federal requirements. "REAL ID" compliant driver licenses or non-driver identification cards may be obtained at your regular renewal time. Your current license or non-driver identification cards may be used for federal identification purposes until October 1, 2020. We have brochures explaining the changes and requirements, etc. available in the Town Clerk's office.

Respectfully submitted,

Marguerite "Marge" Morgan
Town Clerk/Tax Collector

~FINANCIAL REPORT~

	2015	2016
Motor Vehicle Permits	976,022.94	1,016,320.45
Motor Vehicle Decals	16,458.00	16,638.00
Boat Registrations	4,689.84	4,978.64
Fish & Game Income	402.00	195.00
E-Reg Verification	0.00	0.00
E-Reg - Interware	0.00	0.00
Transportation Improvement Fund	13,780.00	13,770.00
Dog Licenses w/fines	5,991.70	5,401.05
NSF Fees	200.00	175.00
Marriage Licenses	161.00	196.00
Vital Statistics	938.00	874.00
Transfer Station Permits	10,905.65	16,741.00
Miscellaneous - Copies, filing fees, etc.	6,048.83	5,987.50
Total	**1,035,597.96**	**1,081,276.64**

~RESIDENT DEATH REPORT~
2016

Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
Beatty, Charles	01/17/16	Portsmouth	Beatty Sr., William	Haskell, Florence
Vance, William	01/27/16	Greenland	Vance Sr., George	Hardy, Lucille
Bourassa Jr., Frederick	03/05/16	Portsmouth	Bourassa Sr., Frederick	Davis, Natalie
Hyzer, June	03/18/16	Portsmouth	Lumsden, Lee	Nunn, Lucille
Taylor, Anne	03/24/16	Greenland	Heffernan, John	Welch, Mary
Young, Flora	03/26/16	Rye	Tremblay, Arthur	Hebert, Bertha
Patat, Dorothy	04/03/16	Portsmouth	Roy, Emile	Pease, Gladys
Marchesano, John	04/04/16	Greenland	Marchesano, James	Atena, Rachel
Larkin, Frances	04/09/16	Hampton	Callahan, Dennis	Pothier, Emma
Mayo, Maurice	04/12/16	Greenland	Mayo, Earl	Hemond, Yvonne
Coleman, Alexandra	04/22/16	Greenland	Coleman, Jaime	Englehart, Sheri
Varga, Marie	05/28/16	Dover	Coviello, Albert	D'Alelio, Elvira
Emmott, Mary	07/02/16	Portsmouth	Emmott, John	Lettrell, Mary
Dame Jr., Charles	07/06/16	Portsmouth	Dame Sr., Charles	McNeil, Elizabeth
Hughes, Dorothy	08/01/16	Portsmouth	Howes, Alfred	Jacobs, Elizabeth
Malone, Patricia	08/26/16	Portsmouth	Frink, Charles	Canney, Ruth
Engel, David	09/02/16	Portsmouth	Engel, Robert	Eshbaugh, Gretchen
Weeks Jr., William	09/19/16	Portsmouth	Weeks Sr., William	Holley, Marion
Weeks, Sherry	09/28/16	Portsmouth	Lord, Robert	Trippe, Nancy
Heath, Margaret	10/18/16	Greenland	Daniell, Walter	Smith, Beryl
Seymour, Bradford	11/09/16	Portsmouth	Seymour, Clifford	Sullivan, Patricia

~RESIDENT MARRIAGE REPORT~
2016

Spouse	Residence	Spouse	Residence	Town of Issuance	Place of Marriage	Date of Marriage
Banitch, Colin	Greenland	Gauthier, Abbygail	Greenland	Greenland	Greenland	02/06/16
Pendleton, William	Greenland	Jorge, Naylet	Greenland	Greenland	Greenland	05/31/16
Hoefle, John	Greenland	Coombs, Amy	Greenland	Greenland	Greenland	07/09/16
Grodan, Robert	Greenland	Hibbard, Wendy	Greenland	Greenland	Rye	07/10/16
Fudge, Scott	Greenland	Carragher, Paul	Greenland	Greenland	Portsmouth	07/25/16
Alix, Andrew	Greenland	Cassidy, Niamh	Greenland	Greenland	Portsmouth	08/06/16
Peretti, Andrew	Greenland	Johnson, Andrea	Greenland	Greenland	Durham	08/20/16
Brown, Jessica	Greenland	Roy, David	Greenland	Greenland	Sanbornton	09/10/16
Robitaille, Stephanie	Greenland	Taylor, Heather	Greenland	Greenland	Rye	09/17/16
Bauer, Vincent	Greenland	Leonard, Amy	Greenland	Greenland	Stratham	09/24/16
Wien, Robyn	Greenland	Pagluica, Jess	Greenland	Greenland	Portsmouth	10/14/16

~RESIDENT BIRTH REPORT~
2016

Child's name	Date of Birth	Place of Birth	Father's Name	Mother's Name
Weddleton, Lucy Elizabeth	01/09/16	Portsmouth, NH	Weddleton, Timothy	Weddleton, Lauren
Dennen, Carter William	04/18/16	Portsmouth, NH	Dennen, William	Dennen, Alexandra
Espinola, Kendyn Richard	05/11/16	Portsmouth, NH		Espinola, Courtney
Kish, Gary Matthew Zoltan	05/25/16	Portsmouth, NH	Kish, David	Kish, Elizabeth
Hillsgrove, Ryan William	07/05/16	Portsmouth, NH	Hillsgrove, Shannon	Bates, Virginia
Parsnow, Sawyer Christopher	08/15/16	Dover, NH	Parsnow, Christopher	Parsnow, Kirsten
Franck, Jack Sterling	08/22/16	Dover, NH	Franck, Dean	Franck, Lindsey
Harnden, Nevaeh Jaelin	09/08/16	Dover, NH	Harnden, Nathan	Harnden, Jasmine
Beaulieu-Putnam, Ronin T.	09/18/16	Dover, NH	Putnam, Jake	Beaulieu, Corrine
MacGregor, Charlotte Adele	09/22/16	Exeter, NH	MacGregor, Michael	MacGregor, Amy
Bailey, Anthony Michael	09/27/16	Portsmouth, NH	Bailey, Daniel	Lopez, Lynn
Bhuvanagiri, Jayanth Shanmukh	12/30/16	Portsmouth, NH	Bhuvanagiri, Vasudev Roy	Karipeddi, Radha



New Hampshire
Department of
Revenue Administration

MS-61

Tax Collector's Report

Form Due Date: **March 1 (Calendar Year), September 1 (Fiscal Year)**

Instructions

Cover Page

- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
http://www.revenue.nh.gov/mun-prop/

ENTITY'S INFORMATION

Municipality: GREENLAND | County: ROCKINGHAM | Report Year: 2016

PREPARER'S INFORMATION

First Name	Last Name
Marguerite	Morgan

Street No.	Street Name	Phone Number
11	Town Square	(603) 431-7111

Email (optional): mmorgan@greenland-nh. com

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years) Year: 2015	Year: 2014	Year: 2013
Property Taxes	3110		$272,789.09	$49,496.88	$23,206.04
Resident Taxes	3180				
Land Use Change Taxes	3120		$16,000.00		
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance					
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies 2015
Property Taxes	3110	$11,545,274.00	
Resident Taxes	3180		
Land Use Change Taxes	3120	$96,000.00	
Yield Taxes	3185		
Excavation Tax	3187		
Other Taxes	3189		

Add Line

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies 2015	2014	2013
Property Taxes	3110				
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190				
Interest and Penalties on Resident Taxes	3190	$4,593.57	$17,127.12	$7,660.83	$3,941.32

Add Line

	Total Debits	$11,645,867.57	$305,916.21	$57,157.71	$27,147.36

Credits

Remitted to Treasurer	Levy for Year of this Report	Prior Levies 2015	2014	2013
Property Taxes	$11,223,927.55	$167,245.89	$26,047.92	$23,206.04
Resident Taxes				
Land Use Change Taxes	$77,500.00			
Yield Taxes				
Interest (Include Lien Conversion)	$4,593.57	$17,127.12	$7,660.83	$3,941.32
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		$105,105.12		
- Bounced Checks	($12,089.00)	($658.00)	($2,983.76)	
Add Line				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies 2015	2014	2013
Property Taxes	$294.00	$1,096.08		
Resident Taxes				
Land Use Change Taxes		$16,000.00		
Yield Taxes				
Excavation Tax				
Other Taxes				
-				
Add Line				
Current Levy Deeded				

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies 2015	2014	2013
Property Taxes	$333,141.45		$26,432.72	
Resident Taxes				
Land Use Change Taxes	$18,500.00			
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance				
Other Tax or Charges Credit Balance				
Total Credits	**$11,645,867.57**	**$305,916.21**	**$57,157.71**	**$27,147.36**

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years) Year: 2014	Year: 2013	Year: 2012
Unredeemed Liens Balance - Beginning of Year		$49,496.88	$23,206.04	
Liens Executed During Fiscal Year	$114,244.60			
Interest & Costs Collected (After Lien Execution)	$1,331.39	$7,660.83	$3,941.32	
-				
Add Line				
Total Debits	**$115,575.99**	**$57,157.71**	**$27,147.36**	

Summary of Credits

	Last Year's Levy	Prior Levies 2014	2013	2012
Redemptions	$47,135.77	$26,047.92	$23,206.04	
-				
Add Line				
Interest & Costs Collected (After Lien Execution) #3190	$1,331.39	$7,660.83	$3,941.32	
- bounced checks		($2,983.86)		
Add Line				
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	$67,108.83	$26,432.72		
Total Credits	**$115,575.99**	**$57,157.61**	**$27,147.36**	

GREENLAND (187)

1. CERTIFY THIS FORM
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name	Preparer's Last Name	Date
Marguerite	Morgan	01/31/2017

2. SAVE AND EMAIL THIS FORM
Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM
This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at http://proptax.org/nh/. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S CERTIFICATION
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Marguerite H. Morgan, Town Clerk/Tax Collector
Preparer's Signature and Title

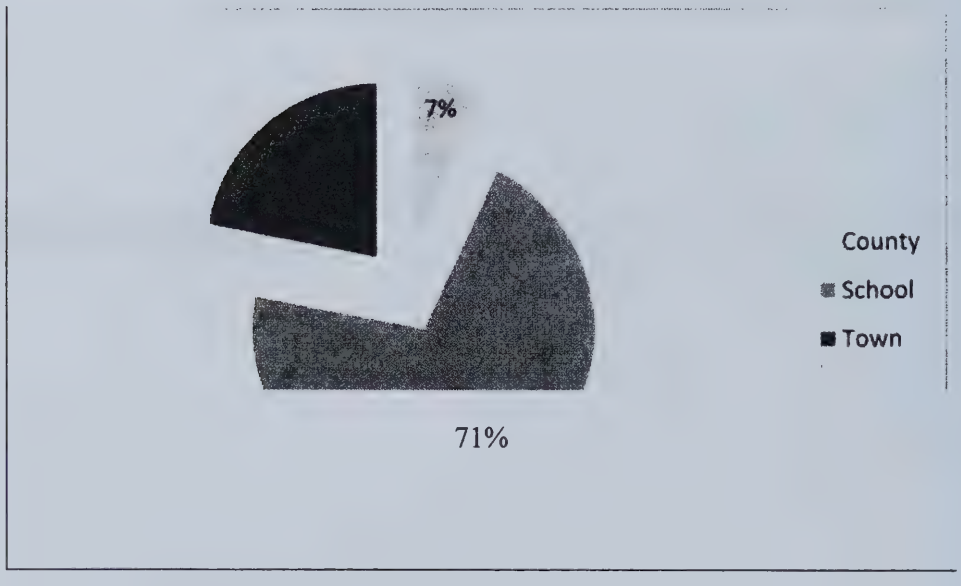
Rate of Taxation - 10 Year History

The following is a comparison chart of the Tax Rate and percentage breakdown of the rate.

Tax Rate - Per $1000 of Valuation

YEAR		TOWN	SCHOOL	COUNTY	TOTAL
2007	$	3.77	12.46	1.07	17.30
2008	$	2.26	10.36	0.88	13.50
2009	$	2.01	10.59	0.95	13.55
2010	$	2.69	10.41	0.96	14.06
2011	$	2.98	9.76	1.01	13.75
2012	$	2.87	10.21	1.05	14.13
2013	$	2.80	11.57	1.13	15.50
2014	$	3.40	11.43	1.09	15.92
2015	$	3.53	12.28	1.10	16.91
2016	$	3.42	12.16	1.07	16.65

2016 Property Tax Breakdown



~BUILDING INSPECTOR/CODE ENFORCEMENT REPORT~

As your new Building Inspector and Code Enforcement Officer, I thank you for the privilege of providing you with this service. This office shall do its best to provide you, the residents of Greenland, with the high level of service that you deserve. It is the goal of the Building Inspector and Code Enforcement Office to assist property owners and their agents in reviewing, permitting and inspecting land use and construction activities. Our efforts are to ensure a successful, compliant and safe outcome; safety being the key factor.

Permits are required for various land use and construction activities. To be certain, call the Town Office for information about permits and permit fees. Permits do expire within 1 year from date of issuance, unless extended in writing for good cause. Permits must be conspicuously displayed during construction.

As in the recent past, this year was no exception with increased residential housing construction. Commercial buildings were also being constructed. Specific impacts occurred with the development of Bramber Green. Of the 73 sites, 45 have been permitted, with 12 homes complete. The commercial development of March Farm Way also saw 4 business openings, with 1 additional business nearly completed. The department saw an overall expansion of 10% more permits over any other previously recorded years, with a boom of 200% for new homes.

The ability to submit and pay for permits is now available online. Simply go the town's website at www.greenland-nh.com departments / building inspector / helpful links / eCity Permits link. Although this avenue has not yet caught on, we are hopeful that residents and contractors will use this system, since it is available 24/7.

This office has recently obtained the approval to move forward with the development of a Geographic Information System (GIS). The GIS will be available to all through a link to be established on the town's website. Information contained in the GIS will also be available here at the Town Hall. There is no doubt that this will be a very useful tool for all. It will have the capacity to link multiple layers of information into one convenient location. The system will also have the functionality to grow as the town grows.

Respectfully submitted,

James Marchese
Building Inspector
Code Enforcement Official



PERMITS ISSUED	2015	2016		2015	2016
New Homes	17	60	Plumbing	49	82
Duplexes	0	0	Electric	117	119
Residential Renovations	57	43	Signs	22	39
Commercial Renovations	13	9	Test Pits	91	52
New Commercial Building	3	0	Septic	42	107
Occ. Permit-Residential	18	61	Septic Review	74	59
Occ. Permit-Commercial	17	5	Pools	2	6
Outbuilding	20	22	Roof	34	19
Driveway	23	58	Home Occupation	0	2
Demolitions	4	3	Mechanical	63	85
Gas	74	85	Sprinkler Systems	5	0
Generators	13	10	Miscellaneous	23	49
Solar Array	13	9	**Total permits**	**794**	**984**

~ POLICE DEPARTMENT REPORT ~

2016 was a busy year for the Greenland Police Department. In law enforcement, we are constantly trying to identify and explain trends in crime, both locally and regionally. Nationally, 2016 saw a marked increase in officer Line of Duty Deaths (LODD), with emphasis on firearm murders and ambush style killings. Most research indicates that a majority of such deaths can be attributed to a climate of distrust of law enforcement authorities due to perceived or actual acts of excessive use of force. While we see the face of policing evolve, we have been lucky in New Hampshire and especially in Greenland, to not only avoid community distrust, but to actually build trust with our citizens. Emphasizing genuine relationships and effective communication ensures that Greenland officers are approachable, creative problem solvers and empathetic. Other departments across the nation are attempting to "humanize the badge" by public relations programs. Greenland PD strives to work cooperatively with all of our citizens, other police departments and various agencies, to make life in New Hampshire safe and supportive. Please don't ever hesitate to call or stop by the police station with questions, suggestions or just to chat!

There were several Seacoast Emergency Response Team (SERT) call-outs this year in various jurisdictions; including Brentwood, Epping, Portsmouth, Hampton and Barrington. Our SERT operator, Officer Bertogli, was also part of a small SERT group that was activated for President Obama flying into Pease in early November. Participating in regional or state-wide teams allows us access to resources needed for any situation. We are also a member of the state-wide Internet Crimes Against Children (ICAC) task force and had occasion to use the task force in 2016. Using only four (4) Greenland officers, we had a 12-man team of specialists assist us in executing a Federal search warrant. Again, having access to such resources is absolutely invaluable.



Officer Bertogli (2nd from right)

There were many new laws passed in 2016. I would like to point out a few:

- Hardship Licenses: New Hampshire finally established a hardship or work license. House Bill 496-FN amended RSA 263 to include limited privilege license. Now, if you have a first time DUI, you might be able to get to work without risking jail time for driving on a suspended license.
- No Tanning for Minors: This law became effective August 1, 2015. Whereas you could previously tan with a parent's signed consent form, it is now unlawful in the State of New Hampshire to provide ultra violet tanning services to someone under the age of 18.
- E-Signing - Under the Penalty of Perjury: If you'd like to file a document "under oath" with the new State e-Court system you may now officially do so by e-signing "under the penalty of perjury."
- Schools Must Refrain from Social Media Intrusions: Generally, no public or private school, college, or university can require or request a student or prospective student to disclose or to provide access to a personal social media account through their user name and password.

Officers took advantage of training in 2016. Officer Cormier attended a week-long course on electronic evidence, concentrating on how and where information could be located and saved. Sgt. Young and Officer Bertogli attended a course on in-depth drug investigations. After the New Hampshire Association of Chiefs of Police (NHACOP) collaborated with Primex on an agenda, I attended the first "Chiefs' Academy". The training attracted 45 Chiefs and Sheriffs from across the State and addressed topics such as Project Management, Advanced Budgeting, Leadership Styles and Risk Management. I taught a short course on Line of Duty Death, explaining what to expect and how to work with the surviving widow and/or children. We are working with Primex again to set up a second Chiefs' Academy with a target of Spring 2018.

GPD received grants (from the New Hampshire Traffic Safety Administration) again this year for 1. STEP (Sustained Traffic Enforcement Program), which covers enforcement of: speed, traffic light, handheld electronic device usage, and other motor vehicle laws, 2. Driving While Intoxicated (DWI) patrols, and 3. Statewide programs such as Operation Safe Commute (OSC), Join the NH Clique (encouragement of seatbelt usage) and Distracted Driving month. We utilized these patrols to pay dedicated attention to areas where we consistently get traffic complaints. The patrols were highly successful, increasing our numbers (again) from past years. We also applied for, and received, a 50% equipment grant to replace one of our old radar units, as well as, the purchase of eight (8) tablets for use as our mobile cruiser units. Due to the very public opioid crisis in New Hampshire, we also applied for, and received, a regional grant (with Portsmouth PD and Hampton PD), for drug enforcement through "Operation Granite Hammer". Beginning in Dec of 2016 (and extending through May of 2017), we are working on two (2) drug operations per month.

Target was a great supporter of GPD again this year. We worked with Target to attain donations of food, toys and supplies for "National Night Out" (an annual event held the first Tuesday evening in August to encourage positive relationships between law enforcement officers and community members). Holloway Automotive and Shaw's assisted tremendously by donating additional money. The event was a great success – attended by over 200 people. Target also helped sponsor "Heroes and Helpers" in December of 2016, which allowed one less fortunate family in Greenland to buy holiday presents for one another. Local businesses, REP Enterprises and DD Cook Builders, also co-sponsored the event by making generous donations. It is always an inspiring program, and one of the officers' favorites!

GPD again participated in the Citizen's Police Academy with Portsmouth PD and other surrounding departments. This wonderful program allows citizens to be trained on a variety of various functions of police work, including the Seacoast Emergency Response Team (SERT), Internet Crimes Against Children (ICAC) task force, K-9 (drug detection, search and rescue, and patrol work), speed enforcement via radar, interview techniques, and many more! Greenland PD hosts a class each year, recently taking place in the Spring, and covers any topics that are needed. Any citizen from Greenland is always welcome to apply. It is a great program to help expand your knowledge of the law enforcement field, as well as, the criminal justice system in general.

GPD and Greenland Central School are still subscribing to the school safety application "CopSync 911". This program, which is loaded on the police department and GCS computers, tablets and cell phones, allows teachers or other school staff to immediately notify officers if there is an emergency at the school. By contacting officers through the application, it can reduce response time by an average of five (5) minutes. In an active shooter or other dangerous incident, this time could save lives!

As most citizens know, in 2014 and 2015, I worked on the 911 committee with Fire Chief Cresta and EMD Collins to address the streets and numbering within the Town of Greenland that are not currently "911 compliant". We have also added Building Inspector Jim Marchese to our committee. We did not make any changes in 2016, but are preparing to move forward with more changes in 2017. I am excited to finally be working on this issue again and hope the changes will make our town safer!

GPD completed our annual firearms training in October, with our yearly required 4-hour classroom on use of force, including specifics on both firearms and TASER. We partnered with Rye PD for the training again this year. We plan on working with Sig Sauer in 2017 to get some additional training (over and above the required certifications), specifically with our rifles and low light shooting. We went to Sig Sauer a couple years ago as a department and it was some of the best firearms training we've ever had!!

We at GPD thank you for partnering with us in keeping our Town safe! Please do not hesitate to call or come by the police station at any time!

Respectfully submitted,

Tara L. Laurent
Chief of Police

Current Greenland Police Department Roster 2016

Full-Time Personnel
Chief Tara Laurent
Lt. Dawn Sawyer
Detective David Kurkul
Sgt. Wayne Young
Officer James Cormier
Officer Michael Gobbi
Officer Wayne Bertogli

Part-Time Personnel
Officer Jeffrey Peirce
Officer Timothy McClare
Officer Harry Wallus
Administrative Assistant Carole Smith

~ FIRE DEPARTMENT REPORT~

I would like to sincerely thank the members of the Greenland Fire Department and Ladies Auxiliary for their continued commitment, dedication and professionalism while serving the community. We appreciate the time Greenland's past firefighters, EMTs, dispatchers, support personnel and Ladies Auxiliary members have dedicated to the Department, as well as the support we receive from the Town of Greenland and its residents.

2016 Greenland Fire Department Members

Officers	Firefighters & EMTs	EMTs	Paramedics
Chief Ralph Cresta Jr.	Thomas Duplessis	Judy Graham	Mike Nickerson
Deputy Chief Ted Hartmann	Brandt Berry	Rob Holt	Dave Florin
Captain Kevin Schmit	Greg Harnois (AEMT)		Pat Miner
Engineer John Seavey	Rob Cook	**Dispatch**	Samantha Previte
	John Cots	Dick Hazzard	
Firefighters	Matt Tobey		**Support**
Chip Hussey	Tom Tillman		Kathy Cresta
Rick Hussey	Rob Izzo (AEMT)		Alanna Graham
Tom Maher	Paul St. Cyr (AEMT)		
Chris Pearl	Peggy Crosby (AEMT)		
Peter Anania	Jake Lennon		
John Roberto	Max Riffert		

The Greenland Fire Department is comprised of men and women living in Greenland with a few members residing in abutting towns. Each member has trained, on their own time, to become certified New Hampshire Firefighters and/or nationally registered Emergency Medical Technicians.

Probationary members are still in-training. Our members participate in monthly department Fire and EMS training to maintain and increase their skills. Residents who are interested in joining the Fire Department are invited to attend our monthly Business Meeting (second Tuesday of each month at 7 p.m.). Visit www.GreenlandFire.com for more information.

Respectfully submitted,

Ralph Cresta Jr., Chief



Incident Reports by Type of Incident Found:
Medical Aid: 203
Motor Vehicle Accidents: 63
Building Fires: 18
Hazardous Condition: 19
Alarm System Activation: 69
Miscellaneous Fire: 4
Brush Fires: 14
Car Fires: 4
Public Assist: 10
Cancelled Enroute: 3
Total Calls in 2016: 407

Greenland is a member of a mutual aid agreement with surrounding towns. In 2016 we participated in the mutual aid agreement as follows:

Mutual Aid Given
Fire: 21
Ambulance: 9

Mutual Aid Received
Fire: 7
Ambulance: 48
Ambulance Crew: 36
Portsmouth Advanced Life Support (ALS): 7

How to Reach Us:
Always dial 9 1 1 in an emergency.

- Business number is 603-436-1188
- Website www.GreenlandFire.com

Help Us Find You in an Emergency:

- Make sure the telephone company has your correct street address.
- Post your street number on both sides of your mailbox in 4-inch (or larger) reflective numbers.
- Ensure that your house number is clearly visible from the street, both during the day and night.

Burn Permits: How Do I Get One?
Plan ahead—the Greenland Fire Department is staffed entirely by volunteers. Contact the Fire Warden, or one of the Deputy Fire Wardens, to **request a burn permit at least 24-hours prior to the start of your burn**. Burn permits requested with less than 24-hour's notice may not be issued. Before starting a brush fire, you must have a signed burn permit in hand. Burn permits are also required for chimineas, fire pits, campfires, and outdoor fireplaces.

Request a burn permit from the Fire Warden or a Deputy Fire Warden at least 24-hours prior to the start of the burn.

- Kevin Schmit 603-433-5572
- John Seavey 603-617-0356
- Fire Warden Ralph Cresta 603-235-7676

Visit www.GreenlandFire.com and select Burn Permits for more information, rules and your responsibilities.

~ EMERGENCY MANAGEMENT REPORT ~

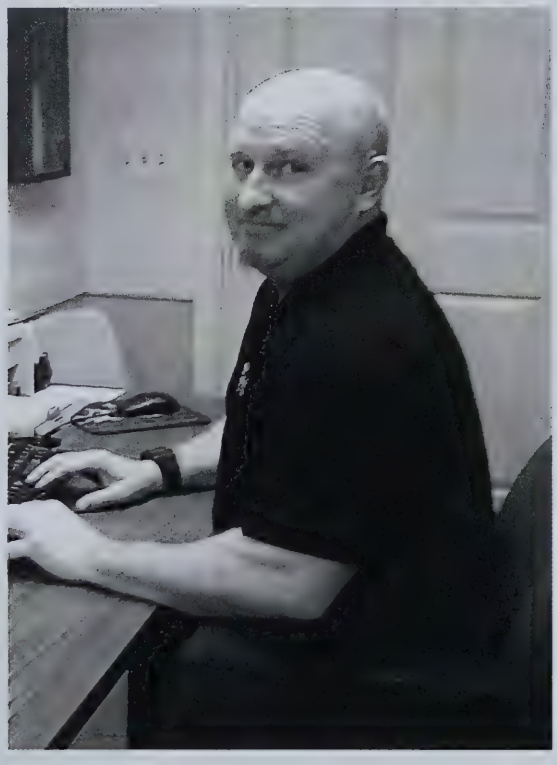
In 2016, Greenland Emergency Management was given the task to write a new Radiological Emergency Response Plan. The new plan had to meet the approval of the State of NH Department of Safety, Office of Homeland Security and Emergency Management, and then the final approval from the Federal Emergency Management Administration. This was a very labor intensive project that without the help of Assistant Emergency Management Director McLaughlin and the Greenland Town Clerk could not have been possible.

Also in 2016, Greenland Emergency Management participated in three drills with the State of NH and FEMA on our Radiological Response plan. The Town Administrator, all the Selectmen, Town Clerk and Deputy Town Clerk, along with representatives from Fire and Police Department participated.

In 2017, we will hold training sessions to go over the changes in our Radiological Emergency Response Plan. We will participate in three graded drills on this plan in 2018.

Respectfully submitted,

Timothy Collins
Emergency Management Director



Timothy Collins-Emergency Management Director

~ HEALTH OFFICER REPORT~

The Town of Greenland has grown and changed in the recent years. The role of public health has also become more prominent as emerging infectious diseases, environmental concerns, and the need for public health response has grown and changed locally and globally.

Public Health officials serve a critical role in development and maintenance of effective local and regional public health systems and are responsible for three critical functions:

- Enforce applicable NH laws and administrative rules, as well as local ordinances and regulations;
- Serve as a liaison between state officials, local elected officials and the community on issues concerning local environmental and public health; and
- Participate in efforts to develop regional environmental and public health capacities.

In 2016, various inspections related to child care licensure, adoption and foster care were performed. Perceived public and private sanitation issues were investigated and addressed. Rental housing and other public health concerns were answered. Information and education related to viral illnesses of concern and mosquito and tick-borne illness prevention was developed and disseminated. Additionally, some residents and business owners were alerted to standing and stagnant water concerns part of the effort to mitigate and reduce mosquito breeding areas.

A nuisance ordinance, in alignment with New Hampshire RSA 147:1, is currently in development; written with the intent of neighborhood protections in the case of properties with unreasonable accumulation of garbage and debris, which could pose a public health risk. This ordinance is expected to be released in 2017.

A significant effort was put forth this year as the Town of Greenland collaborated with the New Hampshire Department of Environmental Services, the Department of Health and Human Services, and the Environmental Protection Agency in response to specific drinking water safety concerns. As the town's health officer, I was appointed to the Governor's Task Force on the Seacoast Cancer Cluster Investigation.

Means of real-time public health communication to the Greenland residents continues to be explored, to further enhance alerts and immediate protection of the residents' health and safety. Public health educational programs will be developed and presented as necessary and upon request. Home and child care inspections are available by appointment.

Thank you for the opportunity to serve this beautiful community.

Respectfully submitted,

Martha Wassell, MT (ASCP), MPH, CIC
Health Officer



Martha Wassell, Health Officer

~TRUSTEES OF THE TRUST FUNDS~

Greenland's Trustees of the Trust Funds are responsible for managing the town's capital reserve funds as well as privately funded trusts that benefit the citizens of the town. The various funds range in size from under $1,000 to over $500,000. Each fund is managed as a separate account using a specific investment mandate. There are 22 funds in total, 7 of which are private trusts established by town citizens including funds for the library and the cemetery. There are 15 capital reserve funds, including 4 established for the school district, 2 for the library, and 9 for the town. Together, the trust funds have a total value of over $1.8 million.

The Town made the following elections regarding capital reserve funds in 2016. An additional $2,000 was deposited into the Police Equipment Fund for the replacement of police protective equipment, and $20,000 was deposited in the Transfer Station Equipment Fund for the purpose of repairing and/or replacing major equipment at the transfer station. The school district voted to raise $25,000 to be deposited in a new fund, the Special Education Expendable Trust Fund.

The library spent $5,900 for a building program for a new library, and income was paid to the library for continuing operations. The town spent $168,000 from the road maintenance fund for the re-engineering and paving of Dearborn and Caswell Roads. The Town was reimbursed for cemetery maintenance from the Cemetery Trust Fund. Sanderson scholarship winners were paid awards toward their high school and college educations.

The goal of the Trustees is to manage the trusts and capital reserve accounts for safety and to protect against the loss of value caused by inflation. Certain accounts are also managed with a strategy to grow the principal and in some cases to generate current income. Depending on the time horizon for each fund, it is invested in stocks, bonds and/or money market funds. Since the beginning of 2011, the Trustees have been directly managing the towns' trust accounts directly using a conservative "prudent man" investment philosophy. By doing so we have eliminated advisor management fees of approximately 1% per year. Despite the continuing low interest rates, the funds ended the year with an overall gain of more than 6.5%. We are pleased with these results as they increase the town's reserve funds without the need for higher property taxes. The Trustees would like to caution that the fund investments are subject to general stock and bond market conditions and returns are not guaranteed.

For 2017, all trust and capital reserve accounts will be invested in one or more of four investment options: a US government Treasury bill money market fund, an index fund that covers the total US stock market, a second index fund that covers the total US bond market, and a bond fund that invests in Treasury Inflation-Protected Securities (TIPS) as an inflation hedge. The Trustees seek to match the investments in each account with its purpose and anticipated investment time horizon. We will monitor the results to determine if this is an appropriate plan for the long term.

The Town trust funds are managed by three trustees, who serve for rotating three-year terms.

Respectfully Submitted,

Richard Rugg, Coleen Penacho, Dennis Malloy
Trustees of Trust Funds

SUMMARY OF THE TRUSTS (Valuation Date: 12/31/2016)

TRUST FUNDS	
Cemetery Fund	79,449.48
Cemetery Perpetual Care	320,928.59
Library Fund	125,497.65
Weeks Sidewalk	2,479.77
Weeks School	809.92
Sanderson School	31,646.95
Norton Library	2,478.44
Total Trust Funds	**563,290.80**
CAPITAL RESERVE FUNDS	
Retirement Liability	2,143.90
School Building and Grounds Maintenance	61,350.24
Mosquito Control Fund	7,498.37
Conservation Land	167,451.83
Library Future Growth	572,863.35
Road Maintenance (Ports Ave)	6,731.98
Library Emergency Repair	14,582.92
Road Maintenance	52,942.52
Storm Expense	43,718.11
School Generator	4,824.51
Unanticipated Tuition Expense	290,856.47
School Health Insurance	1,002.21
Police Equipment	8,001.57
Transfer Station Equipment	40,004.16
General Road Maintenance	34,188.10
Total Capital Reserve	**1,306,277.57**
Total Trust and Capital Reserve Funds	**1,869,568.37**

~ CEMETERY TRUSTEES ~

Plots Sold in 2016:

Elaine Mavrikis:	
2 person plot	$ 1,000
4 person plot	$ 2,000
Michael Bilodeau:	
1 cremation lot	$ 500
William Bilodeau:	
1 cremation lot	$ 500
Judy Alix:	
4 person plot	$ 2,000
Priscilla Blomberg:	
1 cremation lot	$ 500
Total	$ 6,500

Plots Sold Back to Town in 2016:

Paul Driscoll:	
4 person plot	$ 200
total	$ 200

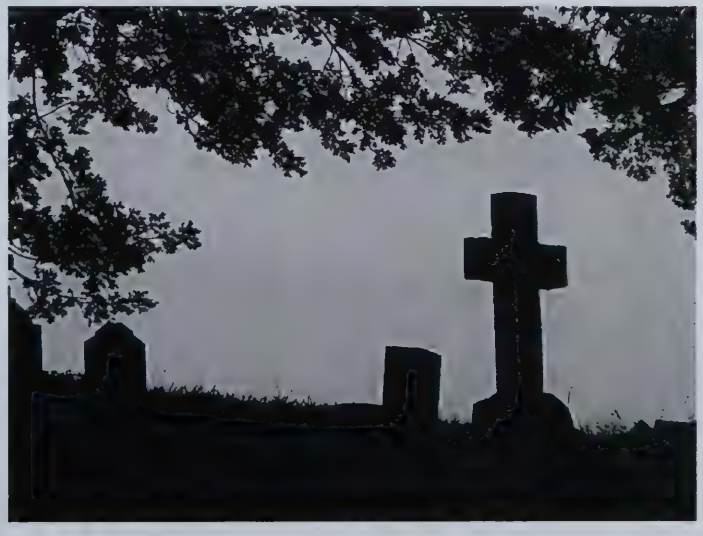
** Mr. Davis was moved from Prospect Hill Cemetery to South Street Cemetery in Portsmouth, NH, per family request.

Fifty percent of these total lot sales have been deposited in the Cemetery Perpetual Care Fund and fifty percent have been deposited in the General Cemetery Fund.

1. The re-mapping of Prospect Hill Cemetery is now completed. Hard copy draft maps and a digital PDF have been skillfully produced by Kevin Van Etten. The final validation effort will take place during the summer of 2017. Amy Bauer is in the process of transferring all the data of those interned to our digital format(s).
2. The Cemetery Restoration of Hillside Cemetery continued during the summer. We continued to clean and repair stones. We anticipate approximately another four years of restoration work to complete Hillside Cemetery.
3. We will be looking at options for filling in holes and leveling areas of Hillside Cemetery.

Respectfully Submitted,

David Gill, Michele Kaulback, Paul Hayden, Cemetery Trustees
Kevin Van Etten, Sexton



Town of Greenland NH - Listing of Individual Cemetery Trust Funds as of December 31, 2016

NAME	PURPOSE	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
AKERLEY, CARL	Cem	1956	525.32	0.00	45.23	570.54	62.33	13.18	16.01	59.50	630.04
ALCOTT, MARY B.	Cem	1959	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
ALIX, JUDY	Cem	2016	0.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00
ANTROBUS, DAVID	Cem	1944	1,558.52	0.00	133.24	1,691.75	185.07	39.10	47.50	176.67	1,868.42
AREY, ROBERT	Cem	1973	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
ARSENAULT, DONALD AND JEAN	Cem	1996	427.62	0.00	33.37	460.99	4.31	9.69	11.77	2.23	463.22
B. WEEKS	Cem	2003	131.99	0.00	10.42	142.40	-1.54	2.93	3.55	-2.17	140.23
BAGDOYAN, LOUISE	Cem	1980	172.21	0.00	13.95	186.16	4.62	3.97	4.82	3.77	189.93
BAIRD	Cem	2003	131.99	0.00	10.42	142.40	-1.54	2.93	3.55	-2.17	140.23
BAKER, FRANCIS & J.ALBERT	Cem	1989	172.22	0.00	13.95	186.16	4.64	3.97	4.82	3.79	189.96
BALL, SARAH T.	Cem	1922	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
BARNETT, INEZ	Cem	1938	525.25	0.00	45.22	570.47	62.28	13.18	16.01	59.45	629.92
BARRETT, ROY	Cem	1971	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
BECK, WILLIAM E.	Cem	1958	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
BEEKMAN, HENRY & ROSE.	Cem	1986	172.21	0.00	13.95	186.15	4.61	3.97	4.82	3.76	189.91
BENNETT, EVERETT & C.	Cem	1984	172.21	0.00	13.95	186.15	4.61	3.97	4.82	3.76	189.91
BENNETT, MARTHA L.	Cem	1958	2,083.87	0.00	177.98	2,261.85	247.43	52.28	63.51	236.20	2,498.06
BENSON, OTTO	Cem	1976	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
BERRY AVERY & CAROLINE	Cem	1947	2,083.87	0.00	177.98	2,261.85	247.43	52.28	63.51	236.20	2,498.06
BERRY, GEORGE W.	Cem	1940	1,558.52	0.00	133.24	1,691.75	185.07	39.10	47.50	176.67	1,868.42
BEYER, PAUL & PEARL	Cem	1974	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
BILODEAU, MICHAEL	Cem	2016	0.00	250.00	0.00	250.00	0.00	0.00	0.00	0.00	250.00
BILODEAU, WILLIAM	Cem	2016	0.00	250.00	0.00	250.00	0.00	0.00	0.00	0.00	250.00
BLOMBERG, PRISCILLA	Cem	2016	0.00	250.00	0.00	250.00	0.00	0.00	0.00	0.00	250.00
BOURASSA, FREDERICK	Cem	1961	491.05	0.00	39.30	530.34	18.74	11.43	13.89	16.28	546.63
BRACKETT S. S.	Cem	1926	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
BRACKETT, A.	Cem	2004	193.03	0.00	14.72	207.76	-6.00	4.19	5.10	-6.90	200.86
BRACKETT, BURTON	Cem	1962	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
BRACKETT, CHARLES & FAN.	Cem	1943	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
BRACKETT, EDWIN	Cem	1953	1,558.52	0.00	133.24	1,691.75	185.07	39.10	47.50	176.67	1,868.42

NAME	PURPOSE	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
BRACKETT, JOHN R.	Cem	1959	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
BRACKETT, JOHN R.	Cem	1968	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
BRACKETT, JOHN R. JR.	Cem	1981	343.99	0.00	27.38	371.36	9.23	7.92	9.62	7.53	378.89
BRACKETT, JOHN ROSS	Cem	1985	343.99	0.00	27.38	371.37	9.24	7.92	9.62	7.54	378.90
BRACKETT, THOMAS J.	Cem	1949	1,872.03	0.00	159.96	2,031.99	222.55	46.97	57.06	212.46	2,244.45
BRACKETT, WILLIAM	Cem	1967	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
BREAKFAST HILL CEMETERY	Cem	1927	2,083.87	0.00	177.98	2,261.85	247.43	52.28	63.51	236.20	2,498.06
BRIDGES, THOMAS	Cem	1972	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
BROWN, DONALD F.	Cem	1996	427.62	0.00	33.37	460.99	4.31	9.69	11.77	2.23	463.22
BROWNING, GEORGE	Cem	1964	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
BURNELL, TIMOTHY	Cem	1994	257.83	0.00	20.58	278.41	6.11	5.92	7.19	4.84	283.25
BYRNES, ROBERT AND MENSIE	Cem	1992	344.08	0.00	27.40	371.48	9.52	7.93	9.63	7.81	379.29
C. THOMPSON	Cem	2004	385.60	0.00	28.93	414.52	-12.00	8.38	10.18	-13.80	400.72
CANNON, HORACE	Cem	1957	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
CARDER, ROBERT	Cem	1964	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
CARLIN, RICHARD	Cem	2008	803.72	0.00	65.28	868.99	47.31	19.09	23.18	43.21	912.20
CARLTON, RANSOM	Cem	1980	172.21	0.00	13.95	186.16	4.62	3.97	4.82	3.77	189.93
CARLTON, RANSOM SR.	Cem	1974	653.44	0.00	52.13	705.56	24.86	15.21	18.48	21.60	727.16
CASWELL, BILL	Cem	1999	362.77	0.00	27.70	390.46	-5.35	8.02	9.74	-7.07	383.40
CASWELL, GLADYS	Cem	1967	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
CASWELL, HAROLD	Cem	1962	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
CASWELL, MARY	Cem	1972	653.44	0.00	52.13	705.56	24.86	15.21	18.48	21.60	727.16
CASWELL, WILLIAM AND PRISCILLA	Cem	1994	172.04	0.00	13.91	185.94	4.25	3.95	4.80	3.40	189.34
CAUDILL, VINCENT & PRIS.	Cem	1989	344.01	0.00	27.38	371.40	9.31	7.92	9.63	7.61	379.01
CHAPMAN, ANNIE	Cem	1943	1,558.52	0.00	133.24	1,691.75	185.07	39.10	47.50	176.67	1,868.42
CHAPMAN, ANNIE B.	Cem	1942	1,091.08	0.00	93.39	1,184.47	129.22	27.37	33.25	123.34	1,307.81
CHAPMAN, J.A.M.	Cem	1959	2,083.87	0.00	177.98	2,261.85	247.43	52.28	63.51	236.20	2,498.06
CHASE, PAUL	Cem	1982	172.21	0.00	13.95	186.15	4.61	3.97	4.82	3.76	189.91
CHISHOLM, RICHARD AND JANE	Cem	1990	134.04	0.00	11.22	145.26	6.92	3.16	3.84	6.24	151.50
CHOMACK, ALEXANDER	Cem	1965	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
CLARK, GEORGE W.	Cem	1935	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63

NAME	PURPOSE	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
CLARK, JOHN J.	Cem	1904	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
CLARK, TOM & GRACE	Cem	1988	172.20	0.00	13.94	186.15	4.60	3.97	4.82	3.75	189.90
CLAY, HARVEY	Cem	1914	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
CLOUGH, ALFRED	Cem	1944	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
CLOUGH, ARTHUR	Cem	1958	2,083.87	0.00	177.98	2,261.85	247.43	52.28	63.51	236.20	2,498.06
CLOUGH, E. G.	Cem	1947	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
COAKLEY, MRS. ERNA	Cem	1970	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
CODISPOTI, JOHN	Cem	1993	172.04	0.00	13.89	185.93	4.07	3.95	4.80	3.22	189.15
COLBEY, MELVINEA	Cem	1995	256.74	0.00	20.22	276.97	2.55	5.82	7.06	1.30	278.27
COLLINS, RANCE & BARBARA	Cem	1988	172.20	0.00	13.94	186.15	4.60	3.97	4.82	3.75	189.90
COOK, ARTHUR F.	Cem	1951	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
COTS, DOMINIC	Cem	1973	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
COTTRELL, LILA J.	Cem	1968	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
COURCHANE, M.	Cem	2010	1,336.22	0.00	107.48	1,443.71	69.10	31.52	38.29	62.33	1,506.03
COWAN, CECILE	Cem	1982	172.20	0.00	13.94	186.15	4.60	3.97	4.82	3.75	189.90
COYLE, ALEXANDER AND MURIEL	Cem	1995	171.31	0.00	13.66	184.97	1.69	3.88	4.71	0.86	185.83
CROSS, ROBERT W. & JEAN	Cem	1987	172.21	0.00	13.95	186.15	4.61	3.97	4.82	3.76	189.91
CROWELL J. WARREN	Cem	1968	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
CROWELL, ALONZO	Cem	1968	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
CUMMINGS, CHAS.	Cem	1976	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
CUSTER, MEL	Cem	1987	343.99	0.00	27.38	371.37	9.24	7.92	9.62	7.54	378.90
DAVIDSON, REGINALD	Cem	1971	653.44	0.00	52.13	705.56	24.86	15.21	18.48	21.60	727.16
DAVIS, BYRON	Cem	1961	653.44	0.00	52.13	705.56	24.86	15.21	18.48	21.60	727.16
DAVIS, GEORGE E.	Cem	1937	1,558.52	0.00	133.24	1,691.75	185.07	39.10	47.50	176.67	1,868.42
DAVIS, LIZZIE	Cem	1961	653.58	0.00	52.14	705.72	24.89	15.22	18.48	21.62	727.34
DEARBORN, ELEANOR & DON.	Cem	1988	343.98	0.00	27.37	371.36	9.21	7.92	9.62	7.50	378.86
DEFILLIPO, A.F.	Cem	1986	343.99	0.00	27.38	371.37	9.24	7.92	9.62	7.54	378.90
DELFINO, DAVE AND LUCILLE	Cem	1994	172.04	0.00	13.89	185.93	4.07	3.95	4.80	3.22	189.15
DEMO, RON	Cem	2000	364.56	0.00	28.03	392.59	-2.76	8.11	9.86	-4.50	388.09
DESIMONE, ARTHUR	Cem	1994	172.04	0.00	13.89	185.93	4.07	3.95	4.80	3.22	189.15
DIBELLA, BARBARA	Cem	1982	172.20	0.00	13.94	186.15	4.60	3.97	4.82	3.75	189.90

NAME	PURPOSE	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
DITZLER, SAMUEL & ELEANOR	Cem	1993	172.04	0.00	13.89	185.93	4.07	3.95	4.80	3.22	189.15
DOCKHAM, WALTER	Cem	1957	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
DON PEARL	Cem	2002	197.73	0.00	15.36	213.09	-2.29	4.38	5.32	-3.23	209.86
DOW, LOUIS & BEV	Cem	1998	387.70	0.00	29.83	417.54	-2.23	8.65	10.50	-4.08	413.45
DOWLING, MRS. DOROTHY	Cem	1965	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
DOWLING, ROBERT	Cem	1966	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
DOWNS, MRS. CATHERINE	Cem	1968	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
DRAKE, F	Cem	2008	1,400.70	0.00	115.41	1,516.10	108.73	33.85	41.12	101.46	1,617.56
DUNLAP R. & LACHANCE N.	Cem	1973	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
DUNTLEY, LORENZO D.	Cem	1940	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
DURAND, JACOB M.	Cem	1937	1,558.52	0.00	133.24	1,691.75	185.07	39.10	47.50	176.67	1,868.42
DURELL, ABBIE	Cem	1951	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
DURGIN H & PETTIGREW J	Cem	1938	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
DUROW, DAVID & PATRICIA	Cem	2014	245.22	0.00	19.58	264.80	5.54	5.62	6.83	4.33	269.13
DYER, EDWARD & ETTA	Cem	1980	172.21	0.00	13.95	186.16	4.62	3.97	4.82	3.77	189.93
E. GILMORE	Cem	2003	1,315.61	0.00	99.48	1,415.09	-15.37	29.16	35.42	-21.63	1,393.46
EMERY, FRANK SR.	Cem	1973	653.44	0.00	52.13	705.56	24.86	15.21	18.48	21.60	727.16
ENGEL, DAVID	Cem	2006	420.54	0.00	34.98	455.52	32.61	10.16	12.35	30.43	485.95
EVANS, STEPHEN	Cem	1947	623.95	0.00	53.67	677.61	74.57	15.67	19.03	71.21	748.82
EVANS, TIMOTHY & PAULINE	Cem	1978	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
FARNSWORTH, ARTHUR & GLENNA	Cem	2003	92.23	0.00	7.69	99.92	2.48	2.12	2.58	2.03	101.95
FERNALD, WILLIAM	Cem	1933	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
FIELDS, WINIFRED	Cem	1978	653.44	0.00	52.13	705.56	24.86	15.21	18.48	21.60	727.16
FIELDSON, HENRY	Cem	2006	1,050.64	0.00	86.68	1,137.32	81.55	25.39	30.84	76.09	1,213.41
FITZGERALD, SAMUELL	Cem	1947	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
FLANDERS, CLIFFORD	Cem	1984	343.99	0.00	27.38	371.36	9.23	7.92	9.62	7.53	378.89
FOX, DELL H. & LAURA L.	Cem	1997	427.23	0.00	33.24	460.47	3.02	9.65	11.72	0.95	461.42
FRINK, J.S.H.	Cem	1954	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
FULLAM, JOHN & JILL	Cem	1993	172.04	0.00	13.89	185.93	4.07	3.95	4.80	3.22	189.15
GAGE, FRANK & VERNITA	Cem	1975	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
GANNON, MRS. JAMES	Cem	1970	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38

NAME	PURPOSE	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
GERGEN, THOMAS & GLORIA	Cem	2012	2,447.41	0.00	191.84	2,639.26	65.92	56.37	68.47	53.81	2,693.06
GILBERT, JAMIE & MARIE	Cem	1986	172.21	0.00	13.95	186.15	4.61	3.97	4.82	3.76	189.91
GILL, DAVID	Cem	2014	489.98	0.00	38.62	528.60	11.06	11.24	13.65	8.65	537.25
GIRARDIN, SID	Cem	2001	395.47	0.00	30.36	425.83	-3.13	8.80	10.69	-5.02	420.81
GODFREY, GEORGE & DELIA	Cem	1967	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
GOLLER, RAYMOND & DOROTHY	Cem	1989	172.17	0.00	13.93	186.10	4.48	3.96	4.81	3.63	189.73
GOWEN, CLARENCE E.	Cem	1959	1,659.77	0.00	141.90	1,801.67	197.62	41.66	50.60	188.68	1,990.35
GRAVES, FRANK	Cem	1957	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
GREENE, JOSEPH	Cem	1972	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
GUILBAULT, ROGER	Cem	1974	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
HAIGH, MRS. FREDA	Cem	1962	653.44	0.00	52.13	705.56	24.86	15.21	18.48	21.60	727.16
HAINES, MARY B.	Cem	1921	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
HALL, JOHN KERN & PHILIP	Cem	1993	172.04	0.00	13.89	185.93	4.07	3.95	4.80	3.22	189.15
HALL, RALPH	Cem	1932	1,558.52	0.00	133.24	1,691.75	185.07	39.10	47.50	176.67	1,868.42
HAMEL, HAZEL	Cem	1961	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
HAMILTON, HEIDI	Cem	2016	0.00	250.00	0.00	250.00	0.00	0.00	0.00	0.00	250.00
HARDIN, JAMES	Cem	1977	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
HAROLD PIPER	Cem	1994	552.69	0.00	43.15	595.84	7.70	12.57	15.27	5.01	600.85
HARTFORD, RUTH	Cem	1977	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
HARTWELL, WALTER	Cem	1974	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
HARVEY, BARBARA	Cem	1977	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
HASLAN, JOHN & MARSHA	Cem	2003	92.23	0.00	7.69	99.92	2.48	2.12	2.58	2.03	101.95
HATCH, ALICE C.	Cem	1904	3,446.88	0.00	294.51	3,741.39	414.89	86.61	105.21	396.29	4,137.68
HATCH, CHARLES W.	Cem	1932	1,558.52	0.00	133.24	1,691.75	185.07	39.10	47.50	176.67	1,868.42
HATCH, JUNE	Cem	1957	2,083.87	0.00	177.98	2,261.85	247.43	52.28	63.51	236.20	2,498.06
HAYDEN, GEORGE	Cem	1999	217.86	0.00	16.83	234.68	-3.20	4.81	5.85	-4.23	230.45
HAYDEN, GORDEN JR.	Cem	1974	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
HAYDEN/PARENTEAU	Cem	2004	385.60	0.00	28.93	414.52	-12.00	8.38	10.18	-13.80	400.72
HAZEN, NATHAN L.	Cem	2011	667.05	0.00	54.05	721.10	36.48	15.78	19.17	33.09	754.19
HAZZARD, MILDRED E.	Cem	1959	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
HINES, JOSEPHINE	Cem	1912	1,558.52	0.00	133.24	1,691.75	185.07	39.10	47.50	176.67	1,868.42

NAME	PURPOSE	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
HODGES, ALBERT & LILLIAN	Cem	1986	172.21	0.00	13.95	186.15	4.61	3.97	4.82	3.76	189.91
HOEFLICH, MARTIN	Cem	1986	172.21	0.00	13.95	186.15	4.61	3.97	4.82	3.76	189.91
HOLMES, EDWARD W.	Cem	1943	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
HOONHOUT, ROY	Cem	1968	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
HOWE, EDWIN E.	Cem	1972	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
HUGHES, PAUL	Cem	1966	653.44	0.00	52.13	705.56	24.86	15.21	18.48	21.60	727.16
HUGHES, R. AND MARSHALL	Cem	2010	1,336.22	0.00	107.48	1,443.71	69.10	31.52	38.29	62.33	1,506.03
HUNKINS, ANGUS Y	Cem	2005	1,050.64	0.00	86.68	1,137.32	81.55	25.39	30.84	76.09	1,213.41
HURD, MILDRED	Cem	1974	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
HUSSEY MILDRED & CHARLES	Cem	1957	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
HUSSEY. ATHEA M.	Cem	1983	553.68	0.00	43.47	597.15	10.93	12.66	15.38	8.21	605.37
HYATT, H.F.	Cem	1965	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
IRELAND, ARTHUR	Cem	1963	653.44	0.00	52.13	705.56	24.86	15.21	18.48	21.60	727.16
IRELAND, FRANK & ELEANOR	Cem	1986	172.21	0.00	13.95	186.15	4.61	3.97	4.82	3.76	189.91
IRELAND, JOHN & FLORENCE	Cem	1967	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
IRELAND, MYRA O.	Cem	1951	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
J.& K.KERSE, & E.SPRAGUE	Cem	1991	172.25	0.00	13.96	186.21	4.75	3.97	4.82	3.90	190.11
JACKSON, ANNABEL	Cem	1968	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
JETTE, ADELBERT	Cem	1962	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
JEWELL, CARL	Cem	1983	172.21	0.00	13.95	186.15	4.61	3.97	4.82	3.76	189.91
JEWETT, LOT	Cem	1948	2,083.87	0.00	177.98	2,261.85	247.43	52.28	63.51	236.20	2,498.06
JOHNSON, MRS. RALPH	Cem	1973	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
JONES, JERRIE RUGG	Cem	1964	115.59	0.00	9.66	125.25	5.00	2.70	3.29	4.42	129.67
JONES, REGINALD C.	Cem	1955	1,304.57	0.00	111.65	1,416.21	155.49	32.74	39.78	148.46	1,564.68
JOY, ARTHUR	Cem	1940	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
KATHERINE MANTER	Cem	2002	395.02	0.00	30.21	425.23	-4.60	8.76	10.64	-6.49	418.74
KATSONIS, FLO & ARLENE	Cem	1980	172.21	0.00	13.95	186.16	4.62	3.97	4.82	3.77	189.93
KELLS, HAROLD J.	Cem	1973	653.44	0.00	52.13	705.56	24.86	15.21	18.48	21.60	727.16
KENNARD, FRED H.	Cem	1936	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
KERN, JANE	Cem	2001	658.79	0.00	50.24	709.03	-5.24	14.66	17.80	-8.38	700.65
KERN, JOHN	Cem	1976	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38

NAME	PURPOSE	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
KESSELL, JAMES & DAWN	Cem	2008	2,677.96	0.00	216.38	2,894.34	157.66	63.59	77.25	144.00	3,038.34
KOHLHASE, LENA & WEBSTER	Cem	1988	172.20	0.00	13.94	186.15	4.60	3.97	4.82	3.75	189.90
KOHLHASE, WEBSTER & LENA	Cem	1986	172.21	0.00	13.95	186.15	4.61	3.97	4.82	3.76	189.91
LADD, DONALD H & RUTH	Cem	1982	172.20	0.00	13.94	186.15	4.60	3.97	4.82	3.75	189.90
LAFLAMME, MARGARET	Cem	1999	362.77	0.00	27.70	390.46	-5.35	8.02	9.74	-7.07	383.40
LAMPREY, MAY	Cem	1951	2,083.87	0.00	177.98	2,261.85	247.43	52.28	63.51	236.20	2,498.06
LANE, FRANK	Cem	1957	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
LEACH, WILLIAM H.	Cem	1935	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
LILLEY, CHARLES F.	Cem	1934	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
LINGLEY, ANNIE	Cem	1940	1,558.52	0.00	133.24	1,691.75	185.07	39.10	47.50	176.67	1,868.42
LIONEL SIROIS	Cem	2002	658.03	0.00	50.00	708.03	-7.69	14.59	17.72	-10.83	697.20
LLOYD, FRED L.	Cem	2009	612.20	0.00	48.35	660.55	16.49	14.10	17.13	13.46	674.01
LOGAN, MRS. THOMAS	Cem	1965	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
LOWD, FUBER & THEODORE	Cem	1954	2,083.87	0.00	177.98	2,261.85	247.43	52.28	63.51	236.20	2,498.06
LOWD, JOHN B.	Cem	1917	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
LYNAM, SION	Cem	1964	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
LYNDES, S.	Cem	2004	193.03	0.00	14.72	207.76	-6.00	4.19	5.10	-6.90	200.86
MARY P.	Cem	1996	427.62	0.00	33.37	460.99	4.31	9.69	11.77	2.23	463.22
MACK, MICHAEL AND JANET	Cem	1991	344.08	0.00	27.40	371.48	9.52	7.93	9.63	7.81	379.29
MAHONEY, DENNIS	Cem	1942	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
MANN, SARAH L.	Cem	1942	525.25	0.00	45.22	570.47	62.28	13.18	16.01	59.45	629.92
MANSON, ROBERT	Cem	1904	525.15	0.00	45.18	570.33	61.95	13.17	15.99	59.12	629.46
CHRISTINE	Cem	1997	427.62	0.00	33.37	460.99	4.31	9.69	11.77	2.23	463.22
MARDEN, ANNIE L.	Cem	1956	1,558.52	0.00	133.24	1,691.75	185.07	39.10	47.50	176.67	1,868.42
MARGARET BLAKENEY	Cem	1995	171.31	0.00	13.66	184.97	1.69	3.88	4.71	0.86	185.83
MARGESON, BERTHA B.	Cem	1940	4,077.47	0.00	348.01	4,425.48	487.03	102.37	124.35	465.05	4,890.53
MARGUERITE R. & KEEFE R.	Cem	1975	653.44	0.00	52.13	705.56	24.86	15.21	18.48	21.60	727.16
MARSHALL, FRANK	Cem	1974	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
MARTELL, ROBERT	Cem	1964	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
MARTIN, HARRY & MARY	Cem	1983	172.21	0.00	13.95	186.15	4.61	3.97	4.82	3.76	189.91
MATSON, CARL	Cem	1984	172.21	0.00	13.95	186.15	4.61	3.97	4.82	3.76	189.91

NAME	PURPOSE	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
MATSON, MRS. CARL	Cem	1988	43.40	0.00	3.88	47.28	1.18	1.00	1.21	0.96	48.25
MAVRIKIS, ELAINE (2 & 4 person)	Cem	2016	0.00	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00	1,500.00
MAYER, ROBERT	Cem	1987	553.77	0.00	43.50	597.27	11.22	12.67	15.39	8.50	605.77
MAYERS, JAMES R.	Cem	1944	1,558.52	0.00	133.24	1,691.75	185.07	39.10	47.50	176.67	1,868.42
MCCULLOUGH, S	Cem	2008	1,400.70	0.00	115.41	1,516.10	108.73	33.85	41.12	101.46	1,617.56
MCDONALD, WILLIAM	Cem	1992	172.25	0.00	13.96	186.21	4.75	3.97	4.82	3.90	190.11
MCENTEE, WALTER	Cem	1986	172.21	0.00	13.95	186.15	4.61	3.97	4.82	3.76	189.91
MCINTIRE & DAVIS	Cem	1956	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
MCKAY, ALBERT D.	Cem	1955	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
MCMULLEN, PAUL MR. & MRS	Cem	1954	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
MCSHANE, FRANK	Cem	1973	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
MILLER, DON & LENORE	Cem	1998	387.70	0.00	29.83	417.54	-2.23	8.65	10.50	-4.08	413.45
MITCHELL, SHARON	Cem	1979	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
MOLLEUR, ARCHIE	Cem	1970	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
MOODY, RICHARD	Cem	1965	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
MOORENOVICH, PETER	Cem	1957	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
MORSE, HAROLD & MUSS J.	Cem	1982	172.20	0.00	13.94	186.15	4.60	3.97	4.82	3.75	189.90
MOULTON, ELMER D.	Cem	1924	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
MUCHMORE, DAVID	Cem	2000	331.44	0.00	25.53	356.97	-2.52	7.38	8.96	-4.10	352.87
MUELLER, CARL & MARY	Cem	1998	232.82	0.00	18.11	250.92	-1.35	5.19	6.31	-2.47	248.46
MURPHY, MAURICE & MARY	Cem	1987	172.21	0.00	13.95	186.15	4.61	3.97	4.82	3.76	189.91
NELSON, RICHARD	Cem	1974	653.44	0.00	52.13	705.56	24.86	15.21	18.48	21.60	727.16
NELSON, RICHARD & MARGARET	Cem	1998	1,627.21	0.00	123.64	1,750.85	-9.63	36.28	44.07	-17.42	1,733.43
NICHOLAS & MIZE	Cem	1971	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
NICKULAS, PHYLLIS	Cem	1966	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
NORTON, BERTHA	Cem	1960	904.94	0.00	71.30	976.23	25.17	20.86	25.34	20.69	996.92
NORTON, HELEN C.	Cem	1936	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
NOURSE, MELVIN	Cem	1973	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
ODELL, WILLIAM E.	Cem	1959	2,083.87	0.00	177.98	2,261.85	247.43	52.28	63.51	236.20	2,498.06
ODIORNE, JOHN	Cem	1974	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
ONDERDONK, WILBUR AND GLORIA	Cem	1994	172.04	0.00	13.89	185.93	4.07	3.95	4.80	3.22	189.15

NAME	PURPOSE	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
OOLTON, GEORGE	Cem	1932	1,558.52	0.00	133.24	1,691.75	185.07	39.10	47.50	176.67	1,868.42
OSTROMEEKY, STANLEY M/M	Cem	1974	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
PACKER, CLINTON M.	Cem	1953	4,166.95	0.00	355.34	4,522.29	493.81	104.53	126.97	471.36	4,993.65
PAGE W/H & MORI C/E	Cem	1979	653.48	0.00	52.13	705.61	24.89	15.21	18.48	21.62	727.23
PARKER, C.A. & H.W.	Cem	1956	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
PARKER, CHARLES	Cem	1962	653.39	0.00	52.08	705.48	24.30	15.20	18.46	21.04	726.52
PARRY, ANNIE M.	Cem	1928	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
PARSLOW, WILLIAM A.	Cem	1935	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
PARSONS, ROBERT & MARION	Cem	1993	172.04	0.00	13.89	185.93	4.07	3.95	4.80	3.22	189.15
PATTEN, WILLIAM	Cem	1971	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
PATTERSON, FRANK	Cem	1980	343.99	0.00	27.38	371.36	9.23	7.92	9.62	7.53	378.89
PAUL SANDERSON	Cem	2002	658.03	0.00	50.00	708.03	-7.69	14.59	17.72	-10.83	697.20
PERKINS, PERCY T.	Cem	1948	2,083.87	0.00	177.98	2,261.85	247.43	52.28	63.51	236.20	2,498.06
PETERSON, ARTHUR A.	Cem	1978	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
PHILBRICK, MR/MRS SHERMAN	Cem	1988	172.20	0.00	13.94	186.15	4.60	3.97	4.82	3.75	189.90
PHILBROOK, ANNIE A.	Cem	1930	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
PICKERING, EDWIN H.	Cem	1935	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
PICKERING, OLIVA S.	Cem	1925	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
PINNEY, DICK & JANE	Cem	2009	1,223.94	0.00	96.18	1,320.12	32.96	28.19	34.24	26.91	1,347.03
POLLARD, FLORENCE	Cem	2016	0.00	500.00	0.00	500.00	0.00	0.00	0.00	0.00	500.00
POTTER, ROBERT E.	Cem	1935	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
POWERS, MARTI	Cem	1996	171.45	0.00	13.70	185.16	2.16	3.89	4.73	1.33	186.49
PRESTON, LUTHER	Cem	1989	172.22	0.00	13.95	186.16	4.64	3.97	4.82	3.79	189.96
RAND, FRANK	Cem	1912	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
RECORD, J.A.	Cem	1957	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
REICHENBACH, KATHERINE	Cem	1978	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
RENES, DONALD	Cem	2006	1,050.64	0.00	86.68	1,137.32	81.55	25.39	30.84	76.09	1,213.41
RICHARDS, DAVID & BRENDA	Cem	1965	655.37	0.00	52.23	707.60	24.23	15.24	18.51	20.95	728.55
RICHARDS, FRANK & ELLA	Cem	1975	327.23	0.00	26.34	353.57	12.39	7.62	9.25	10.75	364.32
RIDEOUT, HARRIAT A.	Cem	1917	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
ROBIE, EDWARD	Cem	1930	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
ROBINSON, ABEDNEGO	Cem	1952	2,083.87	0.00	177.98	2,261.85	247.43	52.28	63.51	236.20	2,498.06

NAME	PURPOSE	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
RODNEY & BONNIE GARDNER	Cem	1988	172.20	0.00	13.94	186.15	4.60	3.97	4.82	3.75	189.90
ROKES, MARY P.	Cem	1943	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
ROLSTON RUSSELL & IRVING	Cem	1951	1,558.52	0.00	133.24	1,691.75	185.07	39.10	47.50	176.67	1,868.42
ROLSTON, CORRINNE	Cem	1963	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
ROLSTON, PARKER A.	Cem	1957	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
ROWE, PERCY	Cem	1942	2,083.87	0.00	177.98	2,261.85	247.43	52.28	63.51	236.20	2,498.06
RUGG, RICHARD	Cem	1981	172.21	0.00	13.95	186.15	4.61	3.97	4.82	3.76	189.91
RUGG, RICHARD	Cem	1985	112.10	0.00	9.25	121.34	3.00	2.58	3.14	2.44	123.78
SAAD, FERRIS	Cem	1994	172.04	0.00	13.89	185.93	4.07	3.95	4.80	3.22	189.15
SAMONAS, JOHN	Cem	2007	490.55	0.00	40.73	531.28	38.06	11.86	14.40	35.52	566.80
SANDERSON, LYNN J.	Cem	1957	5,222.41	0.00	445.46	5,667.87	621.99	131.07	159.22	593.84	6,261.71
SANFORD, ALBERT & NORINE	Cem	1980	172.21	0.00	13.95	186.16	4.62	3.97	4.82	3.77	189.93
SANFORD, DOROTHY	Cem	1996	342.48	0.00	26.89	369.36	4.30	7.78	9.45	2.63	371.99
SARGENT, JOHN	Cem	2001	197.96	0.00	15.44	213.40	-1.54	4.41	5.35	-2.49	210.91
SARGENT, JOHN & PAULA	Cem	1988	172.20	0.00	13.94	186.15	4.60	3.97	4.82	3.75	189.90
SARGENT, PETER & PAULA	Cem	1983	343.99	0.00	27.38	371.36	9.23	7.92	9.62	7.53	378.89
SAUNDERS, JUANITA	Cem	2001	132.14	0.00	10.46	142.60	-1.05	2.94	3.57	-1.68	140.92
SCHOOLS, BARBARA	Cem	1935	525.25	0.00	45.22	570.47	62.28	13.18	16.01	59.45	629.92
SCHURMAN, KENRETS	Cem	1960	653.58	0.00	52.14	705.72	24.89	15.22	18.48	21.62	727.34
SCHURMAN, MILTON	Cem	1968	653.44	0.00	52.13	705.56	24.86	15.21	18.48	21.60	727.16
SCULLY, EDWARD	Cem	2007	700.57	0.00	57.96	758.54	54.36	16.93	20.57	50.73	809.26
SEAVEY, BEATRICE	Cem	1996	427.62	0.00	33.37	460.99	4.31	9.69	11.77	2.23	463.22
SEAVEY, JOHN E.	Cem	1924	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
SEWALL, ARTHUR J.	Cem	1929	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
SHAPLEIGH, HENRY	Cem	1984	553.69	0.00	43.47	597.16	10.94	12.66	15.38	8.22	605.38
SHERWOOD, BRADBURY K.	Cem	1940	525.25	0.00	45.22	570.47	62.28	13.18	16.01	59.45	629.92
SHINE A. & BENNETT W.	Cem	1972	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
SHOUAN, ELLSWORTH	Cem	1986	172.21	0.00	13.95	186.15	4.61	3.97	4.82	3.76	189.91
SIMPSON, SELINA E.	Cem	1933	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
SMALL, CARL & GOLD	Cem	1998	232.82	0.00	18.11	250.92	-1.35	5.19	6.31	-2.47	248.46
SMITH, ALFRED AND SUSAN	Cem	1991	172.25	0.00	13.96	186.21	4.75	3.97	4.82	3.90	190.11
SMITH, ELSIE E.	Cem	1951	1,558.52	0.00	133.24	1,691.75	185.07	39.10	47.50	176.67	1,868.42

NAME	PURPOSE	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
SMITH, JAMES	Cem	1946	2,083.87	0.00	177.98	2,261.85	247.43	52.28	63.51	236.20	2,498.06
SMITH, LILLIAN M.	Cem	1951	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
SOULE, JOSEPH	Cem	1977	653.44	0.00	52.13	705.56	24.86	15.21	18.48	21.60	727.16
SPEED, AUGUSTUS	Cem	1934	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
SPENCER, ALLAN	Cem	1962	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
SPENCER, L.B.	Cem	1958	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
STAPLES, MARGARET	Cem	1959	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
STEWARD, BERTRAM E.	Cem	1935	525.25	0.00	45.22	570.47	62.28	13.18	16.01	59.45	629.92
STIASEN EMMA OWEN	Cem	1949	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
STIMPSON, ROBERT W.	Cem	1941	1,091.08	0.00	93.39	1,184.47	129.22	27.37	33.25	123.34	1,307.81
STIVERS, WILLIAM & IRENE	Cem	1993	172.04	0.00	13.89	185.93	4.07	3.95	4.80	3.22	189.15
STOCKER, JOHN W.	Cem	2005	1,050.64	0.00	86.68	1,137.32	81.55	25.39	30.84	76.09	1,213.41
STREET, E. Z. SR.	Cem	1971	653.44	0.00	52.13	705.56	24.86	15.21	18.48	21.60	727.16
STRONG, STANLEY & G.	Cem	1985	172.21	0.00	13.95	186.15	4.61	3.97	4.82	3.76	189.91
SWETT, DENNIS	Cem	2006	490.55	0.00	40.73	531.28	38.06	11.86	14.40	35.52	566.80
SYPHERS, LEROY & PRISCILLA	Cem	1986	172.21	0.00	13.95	186.15	4.61	3.97	4.82	3.76	189.91
SYPHERS, LEROY & PRISCILLA	Cem	2005	420.54	0.00	34.98	455.52	32.61	10.16	12.35	30.43	485.95
SYPHERS, LEROY /PRISCILLA	Cem	1987	172.21	0.00	13.95	186.15	4.61	3.97	4.82	3.76	189.91
TALIENTI, CARL	Cem	1971	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
TEBBETTS, MRS. FRANK	Cem	1973	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
TELLES, VINCENT	Cem	1974	985.38	0.00	78.43	1,063.82	38.39	22.96	27.89	33.46	1,097.28
THOMPSON, SUZZANE	Cem	1959	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
TODD, MARY	Cem	1964	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
TOTH, C.	Cem	2010	334.41	0.00	27.26	361.67	17.28	7.89	9.58	15.59	377.25
TOWLE, NARDENE	Cem	1995	171.31	0.00	13.66	184.97	1.69	3.88	4.71	0.86	185.83
TROFRIMOVICH EFRIM	Cem	1950	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
TRUEMAN NELLIE & MAHONEY	Cem	1940	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
VALZANIA, ANGELO	Cem	1957	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
VAN ETTEN, RICHARD	Cem	1969	653.44	0.00	52.13	705.56	24.86	15.21	18.48	21.60	727.16
VAUGHAN, BERTHA	Cem	1940	2,083.87	0.00	177.98	2,261.85	247.43	52.28	63.51	236.20	2,498.06
VICKERY, STEPHEN & D.	Cem	1980	172.21	0.00	13.95	186.16	4.62	3.97	4.82	3.77	189.93
WAITT, HARRY P.	Cem	1983	343.99	0.00	27.38	371.36	9.23	7.92	9.62	7.53	378.89

NAME	PURPOSE	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
WALDREW, ELLIS G.	Cem	1955	2,083.87	0.00	177.98	2,261.85	247.43	52.28	63.51	236.20	2,498.06
WALKER, WILLIAM A.	Cem	1952	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
WATERHOUSE GEORGE H.	Cem	1956	2,083.84	0.00	177.97	2,261.81	247.33	52.28	63.51	236.10	2,497.91
WATSON, ROBERT AND ANN	Cem	2011	331.61	0.00	26.82	358.44	14.34	7.76	9.42	12.67	371.11
WEBSTER, MRS. JAMES	Cem	1936	525.25	0.00	45.22	570.47	62.28	13.18	16.01	59.45	629.92
WEEKS & HUNTRESS	Cem	1958	2,083.87	0.00	177.98	2,261.85	247.43	52.28	63.51	236.20	2,498.06
WEEKS, ADELAIDE	Cem	1943	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
WEEKS, RUFAS	Cem	1930	3,116.25	0.00	265.93	3,382.17	370.14	78.19	94.98	353.35	3,735.52
WEEKS, WILLIAM R.	Cem	1957	2,083.87	0.00	177.98	2,261.85	247.43	52.28	63.51	236.20	2,498.06
WENDELL, J.H.	Cem	1933	3,114.08	0.00	265.73	3,379.81	369.68	78.13	94.91	352.90	3,732.71
WENTWORTH, MR. & MRS.	Cem	1998	387.70	0.00	29.83	417.54	-2.23	8.65	10.50	-4.08	413.45
WENTWORTH, RICHARD	Cem	1975	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
WESSELOFT, GRACE	Cem	1933	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
WHITTEW, MARY MRS.	Cem	1949	1,048.94	0.00	89.83	1,138.77	124.51	26.32	31.97	118.86	1,257.63
WHITTIER, ARCHIE J.	Cem	1951	1,048.96	0.00	89.83	1,138.79	124.51	26.32	31.97	118.86	1,257.64
WIGGIN, LAURA M.	Cem	1939	1,049.03	0.00	89.83	1,138.86	124.52	26.32	31.97	118.87	1,257.73
WILBUR, JAMES	Cem	1982	343.99	0.00	27.38	371.37	9.24	7.92	9.62	7.54	378.90
WILLIAMS, ALICE	Cem	1977	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
WILSON, DEVOLAS	Cem	2009	612.20	0.00	48.35	660.55	16.49	14.10	17.13	13.46	674.01
WILSON, DOUGLAS A.	Cem	2013	1,048.21	0.00	82.22	1,130.43	25.27	24.07	29.25	20.10	1,150.53
WILSON, FAY	Cem	1954	1,049.03	0.00	89.83	1,138.86	124.52	26.32	31.97	118.87	1,257.73
WILSON, HERB & BARBARA	Cem	1985	343.99	0.00	27.38	371.37	9.24	7.92	9.62	7.54	378.90
WIRLING, FRANK	Cem	1963	491.05	0.00	39.30	530.34	18.74	11.43	13.89	16.28	546.63
WOLFE, JOHN AND PATRICIA	Cem	2011	662.76	0.00	53.13	715.88	28.66	15.51	18.84	25.33	741.22
WOLFE, JOHN AND PATRICIA	Cem	2012	612.20	0.00	48.35	660.55	16.49	14.10	17.13	13.46	674.01
WORTMAN, MRS. HARRY	Cem	1974	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
WRAY, HENRY & CYNTHIA	Cem	1977	653.44	0.00	52.13	705.56	24.86	15.21	18.48	21.60	727.16
WROBLEWSKI, SIGMONE	Cem	1973	327.24	0.00	26.34	353.58	12.43	7.62	9.25	10.79	364.38
YORK, E. J.	Cem	1939	1,460.41	0.00	124.84	1,585.25	172.89	36.63	44.50	165.03	1,750.28
YOUNG, KENNETH SR.	Cem	1978	785.06	0.00	62.41	847.47	28.32	18.24	22.16	24.40	871.87
TOTALS			271,738.10	4,000.00	22,688.05	298,426.14	23,926.52	6,630.83	8,054.90	22,502.45	320,928.59

~ TREASURER'S REPORT ~

It has been a pleasure serving the Town of Greenland for the past year. The Treasurer's Report for the Year Ending December 31, 2016 is as follows.

GENERAL FUND	
Balance 12/31/15	$5,769,500.73
Balance 12/31/16	$5,232,115.73
SPECIAL AMBULANCE FUND	
Balance 12/31/15	$ 78,276.88
Balance 12/31/16	$ 149,396.58
RECREATION FUND	
Balance 12/31/15	$ 58,374.59
Balance 12/31/16	$ 61,037.96
POLICE SPECIAL DETAIL FUND	
Balance 12/31/15	$ 120,640.58
Balance 12/31/16	$ 95,636.76
FIRE INSPECTION FUND	
Balance 12/31/15	$ 25,639.59
Balance 12/31/16	$ 31,807.12

Respectfully submitted,

Tina J. Miles
Treasurer

~SUMMARY OF RECEIPTS AND EXPENSES~

GENERAL GOVERNMENT	
Executive	$204,070.00
Election, Reg. & Vital Statistics	63,110.00
Financial Administration	111,903.00
Legal Expense	35,000.00
Personnel Administration	580,405.00
Planning & Zoning	32,800.00
General Government Buildings	50,363.00
Cemeteries	9,700.00
Insurance	78,010.00
Advertising & Regional Assoc.	7,233.00
Trust Funds & Tax Sale Costs	1,420.00
Debt Service & Interest on Tan	99,760.00
PUBLIC SAFETY	
Police Department	$762,813.00
Fire Department	283,291.00
Ambulance	14,760.00
Building Inspection	57,710.00
Emergency Mgmt.	25,000.00
HIGHWAY & STREETS	
Administration	$ 25,750.00
Highways & Streets	784,225.00
Street Lighting	18,440.00
SANITATION	
Administration	$ 0.00
Solid Waste Collection	106,012.00
Solid Waste Disposal	90,307.00
HEALTH/WELFARE	
Administration	$ 1,700.00
Pest & Animal Control	20,110.00
Health Agencies & Hosp. & Other	13,171.00
Administration & Direct Assist.	21,302.00
CULTURE & RECREATION	
Parks & Recreation	$ 55,641.00
Library	296,751.00
Patriotic Purposes	725.00
CONSERVATION	
Admin. & Purchase of Natural Resources	$ 1,000.00

WARRANT ARTICLES	
Article 13 – Mower & Trailer	30,000.00
Article 14 – Transfer Station Capital Reserve Fund	20,000.00
Article 15 – Riverside Lane Drainage	25,000.00
Article 16 – Conservation Matching	15,000.00
Article 18 – Police Equipment Capital Reserve Fund	2,000.00
Article 19 – Ambulance Fees	3,000.00
Article 20 – Greenland Grapevine	500.00
TOTAL EXPENSES - 2015 WARRANT	**3,947,982.00**
TAXES	
Land Use Change Taxes - General Fund	$96,000.00
Timber Taxes	0.00
Interest & Penalties on Delinquent Taxes	21,172.64
LICENSES, PERMITS & FEES	
Business Licenses & Permits	$ 16,659.00
Motor Vehicle Permit Fees	1,016,320.45
Building Permits	127,647.00
Other Licenses, Permits & Fees (including boats & snowmobiles, ATVs, etc)	31,516.34
FROM FEDERAL GOVERNMENT	$ 13,978.92
FROM STATE	
Meals & Rooms Tax Distribution	$199,598.55
Highway Block Grant	60,002.38
Other (Including Railroad Tax)	48,973.45
OTHER GOVERNMENTS - CHARGES FOR SERVICES	
Income from Departments	$ 37,491.45
Other Charges	0.00
Inventory Penalty	0.00
MISCELLANEOUS REVENUES	
Interest on Investments	18,996.50
Other Miscellaneous Revenue	29,816.99
Sale of Town Property	11,924.50
INTERFUND OPERATING TRANSFERS IN	
From Capital Reserve Funds	$168,000.00
From Trust & Fiduciary Funds	8,770.58
From Ambulance/Fire Special Fund	3,000.00
OTHER FINANCING SOURCES	
Amounts Voted from Fund Balance	$0.00
TOTAL REVENUES & CREDITS (less property tax)	**1,909,868.75**

~ SCHEDULE OF TOWN INSURED PROPERTY ~

As of December 31, 2016

Property Name	Location	Building Value	Contents
Bandstand	Remembrance Park	$ 26,000.00	N/A
Concession Stand	Caswell Field	$ 65,000.00	$ 4,000.00
Concession Stand	Krasko Field	$ 14,300.00	$ 13,200.00
Concession Stand	Post Road Fields	$ 14,300.00	$ 13,200.00
Dump Building	Cemetery Lane	$ 19,800.00	$ 71,500.00
Garage	583 Portsmouth Ave.	$ 146,000.00	N/A
Gazebo	Post Road/Ptsmth Ave.	$ 29,000.00	N/A
Highway Building	575 Portsmouth Ave.	$ 224,000.00	$ 51,000.00
Municipal Complex	575 Portsmouth Ave.	$ 1,160,000.00	$ 230,000.00
Police Station	579 Portsmouth Ave.	$ 1,367,000.00	$ 222,000.00
Recreation Storage	Krasko Field	$ 45,000.00	$ 14,000.00
Shed/Recycling Center	Cemetery Lane	$ 6,000.00	N/A
Weeks Public Library	36 Post Road	$ 660,000.00	$ 252,000.00
Public Works Blding.	575 Portsmouth Ave.	$ 146,000.00	$ 100,000.00
Records Storage Shed	575 Portsmouth Ave.	$ 16,000.00	$ 1,000.00
Outside Equipment	Krasko Field (lights)	$ 16,500.00	
Other Property	Fire Dept.-Air packs	$ 114,448.00	
	Fire Dept.-Difibul.	$ 22,391.00	
	Fire Dept.-Pwr. Stretcher	$ 10,722.00	
	Transfer St.- Baler	$ 17,606.00	
	Transfer St.-Compact.	$ 20,000.00	

Vehicle Schedule

Year	Make/Model	Description	Department
2015	KME	Reel Truck	Fire Dept.
2007	Smeal	Fire Truck -Pumper	Fire Dept.
2009	KME	Fire Truck-Tanker	Fire Dept.
2003	Ford	F250 Utility	Fire Dept.
2013	Ford	E450 Ambulance	Fire Dept.
2009	GMC	Sierra	Prop. Maint.
2009	Ford	Crown Victoria	Building Dept.
2010	Ford	Crown Victoria	Police Dept.
2011	Ford	Crown Victoria	Police Dept.
2013	Ford	Taurus	Administration
2013	Ford	Explorer	Police Dept.
2014	Ford	Explorer	Police Dept.
2015	Ford	Explorer	Police Dept.
2016	Ford	Explorer	Police Dept.
2014	Harley Davidson	Motorcycle	Police Dept.
		Radar/Speed Trailer	Police Dept.
		Cargo Trailer	Fire Dept.
		Equip. Trailer	Prop. Maint.
		Lawn Tractor	Prop. Maint.
		Skid Steer	Prop. Maint.

~ PLANNING BOARD ~

The Planning Board is excited to welcome the challenges that 2017 will bring. On the immediate horizon are two large projects: a self-storage complex on Ocean Road as well as the renovation and expansion of 64 Tide Mill Road. We continue working to make the Zoning Ordinance resident-friendly. A committee comprised of the Building Inspector, a local business owner, a resident, and Planning Board Consultant, was formed in the fall of 2016 to revise the Sign Ordinance. Based on their efforts and hard work, the Sign Ordinance has been completely revised. We applaud the committee for the endless hours spent revising that Ordinance. Goals for 2017 include a Stormwater Management Ordinance, revisions to the requirements for duplexes, and examination of our road building requirements.

The March Farm Way (Tractor Supply) commercial project is almost complete with 90% occupancy; all units should be occupied by the end of this year. Bramber Green continues to be developed at a record pace. At the end of 2016, 45 homes were permitted; 12 homes are complete and occupied. City water has been approved for the Seavey Way development, and construction of ten new homes should begin in the spring.

In March of 2016, the Planning Board welcomed Jim Marchese as the Building Inspector and Code Enforcement Officer. Mark Fougere, the Planning Board Consultant, has worked tirelessly throughout 2016 and has proved patience is a virtue. He is available the first and third Thursday of every month at the Town Offices, from 1:30 p.m. to 4:30 p.m. Agendas for the Planning Board work sessions and public hearings are available on the Town website.

In closing, I would like to thank the members of all Boards, Committees and Commissions in Town for their dedication and hard work. Without you volunteering your time and effort, Greenland would not be a great place to work, live and raise a family.

Respectfully Submitted

Stu Gerome
Planning Board Chairman



~ RECYCLING REPORT ~

2016 saw an increase in the amount of trash and recyclables brought to the transfer station. Waste tonnage grew from 954 tons to 994.5 tons, a 5.3% increase. Recycling tonnage increased from 376 tons to 391.47 tons, a 4.5% increase. The recycling tonnage didn't increase at the same rate as the trash. We need to increase overall recycling tonnage to help decrease our waste tonnage which, in turn, saves the town money. Thank you to the voters that approved important improvements to the transfer station. A cover has been built over the baler, which will help the longevity of that equipment. Deposits have also been made into a Capital Reserve Fund to prepare for the replacement of the two aging trash compactors. Based on our contract with ECOMaine for processing our recyclables we paid $0 in 2016 for processing 391.47 tons and $10,692.00 to transport them to the facility in Portland, Maine. In comparison, we paid $62,723 for processing 994 tons of trash and $13,311 to transport them to the incinerator in Haverhill, MA. Both recycling and waste disposal contracts will be ending in the near future and the bid process will begin.

Large bulky waste and demolition waste tonnage continues to increase. This year 216.96 tons of materials were disposed of at a cost of $27,647.52. Disposal of those materials are paid for by the individuals using the service and the offsetting revenue was $25,898.00. Brush disposal continues to be a service we provide at no cost to our residents. Contractors are charged for any brush they bring. The town pays to have all brush chipped and hauled off, as we can no longer burn the brush.

In 2016, we saw the value of aluminum cans begin to slowly rise from the low of .30 cents in 2015. We continue to carefully monitor that market to get the best return for our baling efforts. Unfortunately, the scrap metal market has stopped at this time and we are paying a fee to dispose of scrap metal brought to the transfer station. Those costs, along with the costs associated with the Household Hazardous Waste Collections exceeded $18,000.

The Transfer Station attendants are present to assist residents in the disposal of their trash and recyclables and do a great job. Paul Hayden was appointed by the Board in 2016 to oversee all of the operations of the Transfer Station. We welcomed Bob Grodan, Tim Francois and Ron Hussey to our regular and standby staff. If any resident has a concern or suggestion for the Transfer Station, feel free to bring it to our attention. We are there to serve your needs.

Respectfully submitted,

Paul Hayden
Property Maintenance
Supervisor



~ RECREATION COMMISSION~

It has been eleven and a half years since I began this journey with the Recreation Committee and the time has come for me to enter my last yearly report. First, I would like to thank the many people that have volunteered their time for the recreational needs of this small Town. The number of volunteers per year is amazing. This past year, I estimated that volunteers have logged a staggering 2,400 hours between coaching youth programs, organizing concerts, and overseeing programs like coyote club and ice skating. It amazes me of the commitment that these people have made that makes Greenland Recreation such a success. Thank you all for the time and effort you put in!

This year has been another success story. We are up slightly with participation in most areas, with the exception of softball, due to the fact that lacrosse has taken a number of girls. We do support Seacoast Lax and many of our Greenland girls play there; all other areas of programing remain strong. The concerts were once again a great summer success. Veterans Park is a great sight to see on Thursday evenings, packed with people enjoying the entertainment. Soccer, basketball and baseball continue to flourish. Basketball is at peak capacity and soccer has over 80% of the youth in Greenland grades K to 6 participating. Coyote club remains a favorite and is always at maximum capacity. The ice skating nights at Strawberry Bank have been a huge hit. Greenland Rec, from money raised through other registrations, rents the rink and is free for Greenland residents.

The Recreation Committee upgraded the baseball infield at Caswell Field and softball field at Maloney Recreation Complex. The Committee spent $12,000 to improve the fields and will continue to upgrade and repair other parts of the fields this summer.

I began by saying ***Thank You*** to all of the volunteers, but there is a group that has been on this journey with me and made it a great experience. Karen, Marge, Amy and Liz have helped me out over the years in a number of ways. Thanks, you are amazing to work with.

Most importantly, I thank all of the Recreation Committee members over the years. Most notably: Cindy Smith, Erica Rahn, Carol Destefano, Peter Kratimenos, and Jose Roy, who have been there for almost as long as I have, and more recently Steve Sargent, Matt Gladu, Ken Avery, Brett Vinciguerra, Erica Coombs, Jess Sturtavent, Sharon Hussey-McLaughlin and Adam Bottrill. I cannot thank you enough.

Good luck and thanks for the memories.

Respectfully submitted,

Brian Pafford
Recreation Committee Chairman



~WEEKS PUBLIC LIBRARY~

At the center of the Greenland community, the Weeks Public Library is a cornerstone of the town's heritage, pursuing Caroline Weeks's legacy goal of encouraging reading and literacy for all residents. As an active learning center for persons of all ages, it provides access to informational, educational, cultural and recreational resources and programs in a variety of formats and technologies. While we had a good year, we cannot adequately meet the needs of the community due to our limited space.

In 2016 residents had access to 28,093 items in the building, 19,462 downloadable eBooks, 14,889 downloadable audiobooks, and 62 eMagazines via the OverDrive New Hampshire Downloadable Books Service. Additional eBooks were available to residents; 11 Kindle eBooks on our Kindle devices, and 35 Advantage Account eBooks through the downloadable service. Hachette eBook titles previously purchased through the Advantage program were finally available for the consortium and are now available to residents like the other OverDrive titles. Residents also had access to several databases provided by tax dollars: Ancestry Library Edition, Heritage Quest, Universal Class, and Mango. The classes offered through Universal Class were expanded allowing residents to enroll in a class on Auras, Cake Decorating, Pie Baking, and many others. Access to the NoveList and EBSCO databases were provided by the NH State Library.

Our new website went live in April. The clean and fresh design utilizes a responsive WordPress theme making it readable on mobile devices.

The Library Trustees continued to work with the consultant from Lavallee Brensinger Architects and completed the space and programming needs study, Phase One of the expansion/new building project. The end product of that work, the Weeks Public Library Needs Assessment can be found on the Trustees' page of our website. With Phase One completed, the Trustees, working with Lavallee Brensinger Architects have moved on to Phase Two, concept design.

Adult Services:

Our weekly cribbage nights, the weekly Friday Morning Group, and the monthly book discussion, continue to be well attended and will remain on the schedule. The monthly Classic Movie night, with movie trivia presented by Glenn Bergeron, also continues to be popular. Many new programs were offered in 2016. Several travelogues were presented by local resident Eve Fralick. Through Eve, residents hiked Mont Blanc, Mt. Kilimanjaro, and the American West. She also took them on a safari in Tanzania. Adults also had the opportunity to create their own masterpieces either with our own Madeline Gielow or with Jody Mueller of Painting Buzz. Madeline also hosted Create and Connect Fiber Arts sessions throughout the year for adults. Other adult programs coordinated by Madeline include the "Just Dance" sessions for the adult summer reading program, the Zentangle on rocks night, and the NaNoWriMo (National Novel Writing Month) writing session in November. Staff member Jacqueline Wilson assisted with several one-on-one tech tutoring appointments and tech help nights. Several lectures were offered during the year educating, inspiring, and entertaining adults. We hosted the New Hampshire Humanities Council program "Imperial Russian Faberge Eggs" in March, the UNH Speakers Bureau program" When You Walk Do You Feel Like You're Dancing?" in June, the Forensic Science Roadshow in October, and a Holistic Healing presentation in November. Two additional New Hampshire Humanities lectures were hosted by the Friends: "Moved and Seconded: Town Meeting in New Hampshire" with Rebecca Rule and "A Woman Who Keeps Good Orders" with Professor Marcia Schmidt Blaine. The Friends also contributed to the Seacoast Area Libraries "Up Close and Musical" series that ran in February and March. It was a very full year of lectures and programs.



The 2016 adult summer reading theme was "Exercise Your Mind: Read" and provided adults with the opportunity to read titles and earn raffle tickets for prizes. Eight adults read five or more books earning themselves tickets for the raffle. The grand prize, a $50 Portsmouth Ala Carte gift card, was provided by the Friends. A variety of other prizes were available to the lucky summer readers!

Programming K-8:

In addition to monthly drop-in craft weeks, children were offered monthly special events. These included parties for Valentine's Day, St. Patrick's Day, Halloween, and the Winter Holidays. Special one day programs were planned as well, including several related to new movie and book releases - *Angry Birds*, *Harry Potter and the Cursed Child*, and *Fantastic Beasts and Where to Find Them*. The New Hampshire Society for the Prevention of Cruelty to Animals visited on an Early Release Day and a STEAM (Science, Technology, Engineering, Art and Math) activity with an Escape the Room design was offered for both younger children and tweens, where the children had to solve several puzzles to unlock boxes for clues and parts to make a special craft.



Teens and tweens were once again offered a variety of programs both at the Greenland Central School and at the library. The ASK (After School Kids) program ran in the spring at the school, with a Book Arts program that ran for five consecutive weeks at the school, with additional weeks added at the library due to the demand for more. Creative poetry writing was held both at the library and in the 5th/6th grade English classes at the school where students were able to explore several non-traditional poetry techniques in celebration of National Poetry Month.

Tweens were offered a variety of craft afternoons specifically for their age group, and in the fall "Between Time" began. Every Thursday afternoon tweens were offered a variety of activities, including a mix of social time, crafts, a book group, and two STEAM activities – Ozobots, and an Escape the Room event. The 4-H Babysitting curriculum was offered to students in grades 6 and up during the summer.

Staff went to the school to promote the Summer Reading Program for grades K-8. Fifteen teens completed Summer Reading Bingo pages and others participated in the summer reading events scheduled on several Thursday evenings in the summer.

Children and Tween/Teen Services:

2016 was a successful year for the Children's room. All types of programs and activities were offered to children of all ages. Pre-school story hours were held all year in eight-week sessions with no sign-ups required. Lego day, on the first Wednesday afternoon of the month, continued to be popular. Our third and fourth grade book group met once a month usually the third Wednesday of the month. We discussed the book, enjoyed a snack and did an activity. All this plus the programs described above made for a very busy Children's room.

The Summer Reading program is what summer means at the Weeks Public Library. We encourage reading over the summer and provide great programs for all children to enjoy. This past summer's reading theme was sports and being active. We had visits from the Squam Lakes Science Center (Animal Athletes) and the Children's Museum of New Hampshire (Amazing Inventions). Every week a different activity or program was offered. We had a sports and a dance party. A movie day and two craft weeks were also available. Cow Day kicked off our summer program again this year and was a success as usual. Many thanks go to Great Bay Farm and Cynthia Smith for their time and the guest of honor, Spritz aka Sparkle.

Reading prizes were available to all children who signed up for the reading program. All prizes were supplied by a generous donation from the Friends of the Weeks Public Library. Many thanks to them for their support again this year.

This year staff did several book talk presentations at the Greenland Central School. Book talks were given to the seventh and eighth grade classes. Different book talks were presented to the fifth and sixth grade classes. These book talks are a great way to present new books to students.

The Teen section upstairs near the front door was totally reorganized this year. The collection was divided into YA fiction and Junior High fiction. The two sections make it easier for young people to select books that match their reading levels. Junior High is geared to grades seven and eight. YA is geared to high school. Each section was revamped with new materials or new copies to replace worn out favorites. A small display area houses the State's two reading lists, Isinglass (grades 7 & 8) and Flume (High School).

Teen activities however continue to take place downstairs as that is the only space available for events. We strive to provide great reading material and programming to all young people in Greenland.

Community Support

In 2016 the Friends hosted two New Hampshire Humanities Council programs, contributed to the Up Close and Musical series, sponsored pizza for grades 5 and up, hosted a paint night for adults, provided refreshments for National Library Week, National Friends of the Library Week, and for the December holidays. They also sponsored three holiday parties, Valentine's Day, Halloween, and the Holiday party in December. The Friends continued to sponsor the prizes for the children and tween/teen summer reading programs and for the grand prize for the adult summer reading program.

The Friends sponsored museum passes to the Museum of Science in Boston, the New England Aquarium in Boston, and the Currier Museum of Art in Manchester.

Additional museum passes for residents were sponsored by the Greenland Women's Club. The Women's Club continued to sponsor the Children's Museum of New Hampshire in Dover, the Seacoast Science Center in Rye, the Museum of Fine Arts in Boston, and the Prescott Park buttons.

Maintenance and Repair Projects

Maintenance items included repairs to the ramp railing, touch ups to the front door, a new modem from Comcast, addition of hand rails at the bottom of the stairs, air conditioner repair, ballasts and light bulb replacements, reinstallation of the Operating System on a staff laptop, furnace repair, gutter cleaning, and several handyman jobs completed by Trustees Dale Rockefeller and Jonathan Dowling.

Volunteers assisted with shelving and adult programs.

Submitted by,
Denise Grimse, Director
Susan MacDonald, Assistant Director/Children's Librarian
Madeline Gielow, Programming Librarian





Statistics

	2016	2015	2014	2013	2012	2011	2010	2009
Total Circulation	**38,042**	**40,763**	**44,841**	**47,499**	**47,639**	**45,876**	**42,445**	**39,622**
Change	**-6.68%**	**-9.09%**	**-5.60%**	**-0.29%**	**3.84%**	**8.08%**	**7.12%**	**5.26%**
Adult Books	7,990	9,439	10,888	9,112	10,086	11,138	9,688	9,382
Young Adult Books	929	1,098	1,519	1,473	1,580	2,115	2,247	2,228
Children's Books	13,803	13,656	13,941	14,157	14,106	12,426	10,900	9,157
Audio/Visual	12,345	15,230	17,312	19,482	20,228	18,820	17,004	16,273
NH Downloadable Books Checkouts	4,038	3,816	3,193	2,799	2,090	1,683	1,153	823
Number of New Cards Issued	143	136	144	184	134	166	167	164
Library Card Holders	2,116	2,002	1,883	1,750	1,583	1,881	2,669	2,555
Holdings	**28,093**	**27,459**	**26,571**	**26,163**	**25,425**	**25,389**	**22,839**	**22,439**
Added	2,787	3,076	2,744	2,854	2,732	2,856	1,868	2,267
Weeded	1,965	2,104	2,363	2,083	2,347	1,441	1,467	1,755
Interlibrary Loan								
Items Borrowed	1,459	1,230	1,370	1,450	1,562	1,632	1,362	1,269
Items Loaned	1,640	1,406	1,343	1,420	1,354	1,372	1,177	1,382
Programming								
Programs	351	332	341	367	358	350	339	301
Attendance	3,104	3,233	4,090	3,570	3,998	3,661	3,936	3,387





Financials

2016 Income

Copies/Faxes	$759.49
Damaged/Lost Materials	$477.90
Donations	$913.00
Nonresident Cards	$100.00
Unanticipated Income	$281.30
Trust Funds	$2,873.61
Interest	$13.49
Town Appropriation	$276,395.00
Total Income	$281,813.79

Income from previous years that was used in 2016:
$887.78 from 2015 Copies/Faxes; $492 from 2015 Damaged/Lost;
$642.34 from 2015 Donations; $200 from 2015 Non-Resident Card fees;
$2,386.88 from 2015 Trust Fund.

Income from 2016 that will be used in 2017:
$713.49 from 2016 Copies/Faxes; $477.90 from 2016 Damaged/Lost Materials;
$831 from 2016 Donations; $2,873.61 from 2016 Trust Funds;
$100 from 2016 Non-Resident Cards.
Income from 2016 that will be used in 2018: $46 Copies/Faxes; $82 Donations.

2016 Expenses

Administration	$7,672.58
Library Materials	$39,436.78
Operations and Maintenance	$10,962.48
Salaries & Benefits	$200,978.93
Utilities	$6,713.85
Total Expenses	$265,764.62

Funds returned to the General Fund:
$15,534.17

Operational Accounts:

Checking Account

Balance on December 31, 2016		$9,592.78

Money Market

Balance on December 31, 2016		$43,874.94

Investment Accounts:

Savings

Balance as of December 31, 2015		$1,087.22
	withdrawals	$0.00
	interest	$0.11
Balance as of December 31, 2016		$1,087.33

Checking (Building Fund)

Balance on December 31, 2015		$3,199.86
	deposits	$2.00
Balance on December 31, 2016		$3,201.86

Money Market (Building Fund 2)

Balance on December 31, 2015		$22,143.37
	deposits	$1,500.00
	interest	$4.62
Balance on December 31, 2015		$23,647.99

New Hampshire Public Deposit Investment Pool (MBIA Asset Management)

Balance on December 31, 2015		$0.00
	deposits	$0.00
	withdrawals	$0.00
Balance on December 31, 2016		$0.00

2016 Town Employee Wages

Name	Title	Salary/ Amount Paid	Overtime	Special Details	Total
Peter Anania	Firefighter/EMT	$ 500.00			$ 500.00
Karen Anderson	Town Administrater/Welfare Officer	$ 74,377.85			$ 74,377.85
Lee Atkinson	Library Assistant	$ 18,111.82			$ 18,111.82
Martha Bates	Election Worker	$ 302.50			$ 302.50
Amy Bauer	Deputy Town Clerk/Tax Collector/Election Worker	$ 34,571.43			$ 34,571.43
Brandt Berry	Firefighter/EMT	$ 1,556.25			$ 1,556.25
Wayne Bertogli	Police Officer	$ 45,924.34	$ 12,553.66	$ 10,680.00	$ 69,158.00
Dean Bouffard	Moderator	$ 1,200.00			$ 1,200.00
Jennifer Boyle	Firefighter/EMT	$ 284.25			$ 284.25
Maxwell Brown	Firefighter	$ 157.50			$ 157.50
Myrick Bunker	Building Inspector/Code Enforcement Officer/Vol. Firefighter/EMT	$ 6,191.44			$ 6,191.44
Ryan Chase	Firefighter/EMT	$ 3,492.50			$ 3,492.50
Timothy Collins	Emergency Management Director	$ 8,902.25			$ 8,902.25
Marian Connelly	Election Worker	$ 200.00			$ 200.00
Robert Cook III	Firefighter/EMT	$ 4,822.50			$ 4,822.50
Jamie Cormier	Police Officer	$ 50,197.76	$ 5,016.03	$ 6,400.00	$ 61,613.79
Kathy Cox	Election Worker	$ 77.50			$ 77.50
Katherine Cresta	Fire Department Secretary	$ 4,900.00			$ 4,900.00
Ralph Cresta	Chief, Fire Department	$ 20,100.00			$ 20,100.00
Margaret Crosby	Vol. Firefighter/EMT	$ 232.50			$ 232.50
Lizbeth Cummings	Secretary/Bookkeeper	$ 31,337.98			$ 31,337.98
Thomas Duplessis	Vol. Firefighter/EMT	$ 7,518.00			$ 7,518.00
Emery Eaton	Firefighter/EMT	$ 2,902.50			$ 2,902.50
Henry Fieldsend	Transfer Station Attendant	$ 1,019.91			$ 1,019.91
Mark Fleming	Seasonal Park Maintenance	$ 2,838.00			$ 2,838.00
Barbara Fletcher	Election Worker	$ 150.50			$ 150.50
David Florin	Firefighter/EMT	$ 4,560.00			$ 4,560.00
Timothy Francois	Transfer Station Attendant	$ 10,213.51			$ 10,213.51
Madeline Gielow	Librarian PT	$ 26,302.72			$ 26,302.72
Michael Gobbi	Police Officer	$ 45,892.66	$ 8,547.01	$ 20,720.00	$ 75,159.67
Winston Gouzoulas	Supervisor of Checklist	$ 1,000.00			
Alanna Graham	Firefighter/EMT	$ 3,572.42			$ 3,572.42
Judith Graham	Firefighter/EMT	$ 500.00			$ 500.00
Jane Grant	Election Worker	$ 242.50			$ 242.50
Robert Greenbaum	Firefighter	$ 8,285.00			$ 8,285.00
Denise Grimse	Library Director	$ 58,424.41			$ 58,424.41
Robert Grodan	Transfer Station Attendant	$ 4,139.72			$ 4,139.72
Greg Harnois	Firefighter/EMT	$ 21,763.75			$ 21,763.75
Jerriann Hartman	Election Worker	$ 142.50			$ 142.50

2016 Town Employee Wages

Theodore Hartmann	Part Time Police Officer/Firefighter/EMT	$ 6,646.77		$ 1,700.00	$ 8,346.77
Paul Hayden	Property Maintenance Supervisor	$ 48,407.59	$ 154.40		$ 48,561.99
Richard Hazzard	Firefighter/EMT	$ 3,836.45			$ 3,836.45
Robert Holt	Firefighter/EMT	$ 67.50			$ 67.50
Charlotte Hussey	Secretary of the Boards	$ 31,841.40	$ 468.35		$ 32,309.75
Richard Hussey	Firefighter/EMT	$ 135.00			$ 135.00
Ronald Hussey	Transfer Station Attendant	$ 1,450.29			$ 1,450.29
Sharon Hussey-McLaughlin	Treasurer/Deputy Treasurer	$ 1,106.86			$ 1,106.86
Charles Ireland Jr.	Transfer Station Attendant	$ 15,247.20			$ 15,247.20
Julie Irwin	Firefighter/EMT	$ 3,068.75			$ 3,068.75
Robert Izzo	Firefighter/EMT	$ 12,730.50			$ 12,730.50
David Kurkul	Police Detective	$ 59,031.65	$ 14,883.98	$ 8,740.00	$ 82,655.63
Tara Laurent	Chief, Police Department	$ 73,295.35	$ 1,692.37	$ 240.00	$ 75,227.72
Jacob Lennon	Firefighter/EMT	$ 1,302.50		$ 5,680.00	$ 6,982.50
Susan MacDonald	Asst. Dir./Child. Librarian	$ 40,544.67			$ 40,544.67
Tom Maher	Firefighter/EMT	$ 7,408.75			$ 7,408.75
Walter Maines	Transfer Station Attendant	$ 11,547.17			$ 11,547.17
James Marchese	Building Inspector/Code Enforcement Officer	$ 41,034.47			$ 41,034.47
Timothy McClare	Part Time Police Officer	$ 4,376.65		$ 47,220.00	$ 51,596.65
William McLaughlin	Emergency Management Worker	$ 315.00			$ 315.00
Tina Miles	Treasurer	$ 3,496.30			$ 3,496.30
Donald Miller	Emergency Management Worker	$ 250.00			$ 250.00
Patrick Miner	Firefighter/EMT	$ 13,934.25			$ 13,934.25
Elaine Molleur	Library Assistant	$ 9,382.89			$ 9,382.89
Margaret Mooers	Library Assistant	$ 11,866.34			$ 11,866.34
Amelia Moore	Firefighter/EMT	$ 71.50			$ 71.50
Marguerite Morgan	Town Clerk/Tax Collector	$ 44,437.88			$ 44,437.88
Vaughan Morgan	Selectman/Emergency Management Worker	$ 250.00			$ 250.00
Michael Nickerson	Firefighter/EMT	$ 1,878.75			$ 1,878.75
Marilyn Page	Election Worker	$ 82.50			$ 82.50
Katherine Palmatier	Firefighter/EMT	$ 264.00			$ 264.00
Christopher Pearl	Firefighter	$ 3,328.75			$ 3,328.75
Jeffrey Peirce	Part Time Police Officer	$ 2,689.83		$ 9,560.00	$ 12,249.83
Colleen Penacho	Supervisor of Checklist/Secretary, Trustee of Trust Funds	$ 2,000.00			
Joe Philbrick	Supervisor of Checklist	$ 1,000.00			$ 1,000.00
Samantha Previte	Firefighter/EMT	$ 502.50			$ 502.50
William Riffert	Firefighter/EMT	$ 17,590.65			$ 17,590.65
James Rolston	Selectman/Emergency Management Worker	$ 225.00			$ 225.00
Elizabeth Rolston	Emergency Management Worker/Election Worker	$ 475.00			$ 475.00
Dawn Sawyer	Police Lieutenant	$ 71,264.18	$ 11,247.20		$ 82,511.38
Kevin Schmit	Firefighter/EMT	$ 2,035.00			$ 2,035.00
John Seavey	Firefighter/EMT	$ 2,542.50			$ 2,542.50
Charles Smart	Part Time Building Inspector/Code Enforcement Officer	$ 3,587.50			$ 3,587.50

2016 Town Employee Wages

Carole Smith-Miesowicz	Police Department Secretary	$ 37,149.65			$ 37,149.65
Paul St. Cyr-Butler	Firefighter/EMT	$ 21,817.50			$ 21,817.50
Thomas Tillman	Firefighter/EMT	$ 4,461.07			$ 4,461.07
Kevin VanEtten	Transfer Station Attendant/Cemetery Sexton	$ 15,392.72			$ 15,392.72
Henry Wallus	Part Time Police Officer	$ 105.00			$ 105.00
Martha Wassell	Health Officer	$ 1,200.00			$ 1,200.00
Devon Wildes	Firefighter/EMT	$ 533.00			$ 533.00
Jacqueline Wilson	Library Assistant	$ 9,338.22			$ 9,338.22
Stephen Wissow	Firefighter/EMT	$ 42.50			$ 42.50
Joanne Yeaton	Election Worker	$ 42.50			$ 42.50
Wayne Young	Police Sargeant	$ 50,391.22	$ 19,115.65	$ 32,600.00	$ 102,106.87
Nancy Zechel	Election Worker	$ 262.50			$ 262.50

TOWN OF GREENLAND,
NEW HAMPSHIRE

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2015

TOWN OF GREENLAND, NEW HAMPSHIRE

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

TABLE OF CONTENTS

		PAGES
	INDEPENDENT AUDITOR'S REPORT	1 - 2
	MANAGEMENT'S DISCUSSION AND ANALYSIS	3 - 8
	BASIC FINANCIAL STATEMENTS	
	Government-wide Financial Statements	
A	Statement of Net Position	9
B	Statement of Activities	10
	Fund Financial Statements	
	Governmental Funds	
C-1	Balance Sheet	11
C-2	Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	12
C-3	Statement of Revenues, Expenditures, and Changes in Fund Balances	13
C-4	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	14
	Budgetary Comparison Information	
D	Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – General Fund	15
	Fiduciary Funds	
E	Statement of Net Position	16
	NOTES TO THE BASIC FINANCIAL STATEMENTS	17 - 33
	REQUIRED SUPPLEMENTARY INFORMATION	
F	Schedule of the Town's Proportionate Share of Net Pension Liability	34
G	Schedule of Town Contributions	35
	NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION	36
	COMBINING AND INDIVIDUAL FUND SCHEDULES	
	Governmental Funds	
	Major General Fund	
1	Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)	37
2	Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)	38 - 39
3	Schedule of Changes in Unassigned Fund Balance	40
	Nonmajor Governmental Funds	
4	Combining Balance Sheet	41
5	Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	42

PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Greenland
Greenland, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Town of Greenland as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on Governmental Activities

As discussed in Note 17 to the financial statements, management has not recorded the long-term costs of retirement health care costs and obligations for other postemployment benefits in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded with would increase the liabilities, decrease the net position and increase the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily determinable.

Adverse Opinion

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the government-wide financial statement of the Town of Greenland as of December 31, 2015, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund, and the aggregate remaining fund information of the Town of Greenland as of December 31, 2015, the respective changes in financial position, and the budgetary comparison for the major general fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1-Q to the financial statements, in 2015 the Town changed its method of accounting for pension reporting with the adoption of Governmental Accounting Standards Board Statement No. 68 *Accounting and Financial Reporting for Pensions* - an amendment of GASB Statement No. 27, and as amended by Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date* - an amendment of GASB Statement No. 68. Our opinions are not modified with respect to these matters.

Other Matters

Requires Supplementary Information – Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (page 3 through 8), the Schedule of Town's Proportionate Share of Net Pension Liability (page 34) and the Schedule of Town Contributions (page 35) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers them to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express and opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Greenland's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Plodzik & Sanderson
Professional Association

October 12, 2016

TOWN OF GREENLAND, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2015

Presented here is the Management Discussion & Analysis Report for the Town of Greenland, NH, for the year ending December 31, 2015. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the Board of Selectmen. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. We report this data in a manner designed to present fairly the Town's financial position and the results of operations of the various Town funds. All disclosures necessary to enable the reader to gain an accurate understanding of the Town's financial activities have been included.

The Board of Selectmen are responsible for establishing an accounting and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Town are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). The Board of Selectmen also strives to put these assets to good and effective use. We designed the Town's internal control structure to provide reasonable assurances that we attain these objectives.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Town of Greenland using the integrated approach prescribed by GASB Statement 34.

It is our intention that this discussion and analysis serve as an introduction to the Town's financial statements. The financial statements are comprised of the following five components:

Government-Wide Financial Statements
Fund Financial Statements
Notes to the Basic Financial Statements
Required Supplemental Information
Other Supplemental Information

Government-wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The Statement of Net Position presents information on all of the Town's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference between the two reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the most recent year. We take all of the current year's revenues and expenses into account regardless of when we receive cash in or pay cash out.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. One can divide all the funds of the Town into two categories: governmental funds and fiduciary funds.

We use governmental funds to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between the governmental activities Statement of Net Position and Statement of Activities.

The Town maintains numerous individual governmental funds. We present information separately in the governmental fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund and Road Improvement Capital Project Fund, the Town's major funds. We combine data from all other governmental funds into a single, aggregate presentation.

The Town adopts an annual appropriation budget for its governmental funds. We provide a budgetary comparison for the General Fund to demonstrate compliance with this budget. The Town's only major governmental fund for 2015, with an adopted budget, is the General Fund.

Fiduciary funds are used to account for resources held for the benefit of parties other than the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the programs of the Town of Greenland. The Town's fiduciary funds consist of agency funds.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes the Schedule of the Town's Proportionate Share of Net Pension Liability and a Schedule of Town Contributions.

Other Supplementary Information

Other supplementary information includes combining financial statements for non-major governmental funds.

Government-Wide Financial Analysis

Statement of Net Position

Net Position of the Town of Greenland as of December 31, 2015 and 2014, are as follows:

	2015	2014 (As Restated)
Capital assets, net	$5,792,185	$4,800,199
Other assets	8,173,019	7,872,207
Total assets	13,965,204	12,672,406
Deferred outflows of resources	304,256	210,939
Long-term liabilities	2,803,638	793,770
Other liabilities	4,668,873	3,665,240
Total liabilities	7,472,511	4,459,010
Deferred Inflows of resources	97,623	229,219
Net Position:		
Net investment in capital assets	5,072,185	4,000,199
Restricted	551,141	1,253,460
Unrestricted	1,076,000	1,149,995
Total net assets	$6,699,326	$6,403,654

Statement of Activities

Changes in net position for the years ending December 31, 2015 and 2014, are as follows:

	2015	2014
Revenues		
Program Revenues:		
Charges for services	$396,330	$410,613
Operating grants and contributions	126,054	96,106
General revenues:		
Property and other taxes	2,333,054	2,410,975
Licenses and permits	1,148,030	1,057,821
Grants and contributions	213,137	194,386
Interest and investment earnings	8,492	105,930
Miscellaneous	51,395	88,005
Total Revenues	4,276,892	4,363,836

Expenses		
General Government	1,069,417	1,054,504
Public Safety	1,358,516	907,345
Highways and streets	898,108	801,376
Sanitation	201,834	212,035
Health	33,271	33,625
Welfare	33,077	37,262
Culture and recreation	367,781	336,800
Conservation	395	445
Interest on long-term debt	18,821	12,235
Capital Outlay	-	452,874
Total expenses	3,981,220	3,848,501
Change in net position	295,672	515,335
Net position, beginning of year as restated	6,403,654	5,888,319
Net position, end of year	$6,699,326	$6,403,654

The Town's restated net position as of January 1, 2015 is due to the fact that as of December 31, 2015, the Town implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions,* which requires the Town to report their proportionate share of the New Hampshire Retirement System's net pension liability based upon their plan contributions for the year. The New Hampshire Retirement System has a statutory funding schedule whose goal is to reach 100% plan funding by June 30, 2039.

Town of Greenland Activities

As shown in the above statement, there was an increase in the Town's total net position of $295,672. The general fund ended the year with an unassigned budgetary basis fund balance of $1,683,784. The Board of Selectmen used $80,000 of the fund balance to reduce the 2015 tax rate. Revenues exceeded the estimate by $90,489 and the unexpended balance of the 2015 budget was $50,126 for a total increase of $140,615. In order to account for property taxes not collected within 60 days of year-end and an anticipated abatement, $77,003 has been moved from unassigned to assigned fund balance. Looking at the fund balance based solely on the budget (Schedule 3 – Budgetary Basis), it increased by $34,725 from the prior year.

General Fund Budgetary Highlights

During the year, the original budget for appropriations and revenues did not change. The Town under expended its total 2015 budget by $50,126. This resulted from conservative spending within the departments due to the extreme snow removal costs. Public Works was over-expended by $47,235 and General Government was able to conserve $92,042. The funds for the fire truck had been encumbered from 2014. Actual revenues were greater than budgeted by $90,489. This was primarily a result of increased motor vehicle permit fees, current use taxes and a refund from the Town's health insurance carrier of $23,242.

Capital Assets

The Town of Greenland considers a capital asset to be an asset whose cost exceeds $5,000 and which has a useful life of greater than two years. The Town depreciates its assets using the straight-line method over the course of their useful life beginning in the year of acquisition.

The total investment in capital assets for governmental activities at year end amounted to $5,072,185 (net of accumulated depreciation), an increase of ($1,071,986) from the previous year. This investment in capital assets includes land, buildings and improvements, vehicles and equipment, and road infrastructure.

Significant capital asset events during the current fiscal year included the reconstruction of Dearborn Road and Caswell Drive, utilizing the $800,000 bond approved. Improvements at the Transfer Station continued and a fire truck was purchased.

Additional information on capital assets can be found in Note 8 of the Basic Financial Statements.

Long-Term Obligations

At the end of the current fiscal year, the Town had outstanding bonded debt in the amount of $720,000. The Town's other long-term obligations consist of compensated absences payable which is $77,847 and a net pension liability of $2,005,791. This is the first year that the town has reported the NHRS pension liability.

Economic Factors, Rates and 2015 Budget

The NH Department of Revenue Administration (DRA) sets the Annual Tax Rate for the Town of Greenland. They do so based on the Annual Budget approved at Town Meeting adjusted for actual revenues and expenditures throughout the year. The Town collects property taxes to fund its own operations and that of the Greenland School District. The property tax also pays the levy placed on the Town by Rockingham County and the State of New Hampshire in the Statewide Property Tax for Education. The Town bills for property taxes semi-annually. Tax billing occurs according to the laws of the State of New Hampshire, under the supervision of the DRA. The first billing is an estimate based on the previous year's tax rate applied to the current year's assessments. The second billing utilizes the correct tax rate for the year as established by the New Hampshire DRA applied to the currents year's assessment.

Following is a comparison of the 2015 to the 2014 tax rates:

	2015	2014
Town rate	$3.53	$3.40
Local school rate	9.84	8.90
State school rate	2.44	2.53
County rate	1.10	1.09
Total rate	$16.91	$15.92
Assessed value	$687,121,432	$671,075,232

The Town of Greenland works to a 5-year Capital Improvement Plan. The plan contains current capital needs projections through the year 2020. The Capital Improvements Plan Committee annually reviews, adjusts and updates this plan. The resulting plan receives final review and approval through the presentation and discussion of proposed projects at public meetings and is presented to the Board of Selectmen and Budget Committee as a budget development tool.

Contacting the Town of Greenland's Board of Selectmen or Staff

This financial report provides our citizens and creditors with a general overview of the Town of Greenland's finances. It demonstrates accountability for the funds the Town receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Karen Anderson, Town Administrator or the Board of Selectmen, at P.O. Box 100, Greenland, NH 03840 and telephone number (603) 431-7111.

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF GREENLAND, NEW HAMPSHIRE
Statement of Net Position
December 31, 2015

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 6,605,960
Investments	1,134,520
Taxes receivable (net)	351,492
Accounts receivable (net)	81,047
Capital assets:	
Land and construction in progress	2,523,520
Other capital assets, net of depreciation	3,268,665
Total assets	13,965,204
DEFERRED OUTFLOWS OF RESOURCES	
Related to pensions	304,256
LIABILITIES	
Accounts payable	151,152
Accrued salaries and benefits	17,281
Retainage payable	14,584
Accrued interest payable	1,932
Intergovernmental payable	4,483,924
Long-term liabilities:	
Due within one year	80,999
Due in more than one year	716,848
Net pension liability	2,005,791
Total liabilities	7,472,511
DEFERRED INFLOWS OF RESOURCES	
Related to pensions	97,623
NET POSITION	
Net investment in capital assets	5,072,185
Restricted	551,141
Unrestricted	1,076,000
Total net position	$ 6,699,326

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT B
TOWN OF GREENLAND, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended December 31, 2015

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Change In Net Position
General government	$ 1,069,417	$ 6,076	$ 1,061	$ (1,062,280)
Public safety	1,358,516	315,286	48,438	(994,792)
Highways and streets	898,108	-	76,555	(821,553)
Sanitation	201,834	21,932	-	(179,902)
Health	33,271	-	-	(33,271)
Welfare	33,077	-	-	(33,077)
Culture and recreation	367,781	53,036	-	(314,745)
Conservation	395	-	-	(395)
Interest on long-term debt	18,821	-	-	(18,821)
Total governmental activities	$ 3,981,220	$ 396,330	$ 126,054	(3,458,836)
General revenues:				
Taxes:				
Property				2,119,752
Other				213,702
Motor vehicle permit fees				1,000,375
Licenses and other fees				147,655
Grants and contributions not restricted to specific programs				213,137
Unrestricted investment earnings				8,492
Miscellaneous				51,395
Total general revenues				3,754,508
Change in net position				295,672
Net position, beginning, as restated (see Note 15)				6,403,654
Net position, ending				$ 6,699,326

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-1
TOWN OF GREENLAND, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
December 31, 2015

	General	Capital Project Fund Road Improvements	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 5,892,750	$ -	$ 308,073	$ 6,200,823
Investments	-	-	447,931	447,931
Accounts receivable, net of allowance for uncollectable	3,945	-	77,102	81,047
Taxes receivable	361,492	-	-	361,492
Interfund receivable	91,396	49,876	1,378	142,650
Voluntary tax liens	276,860	-	-	276,860
Voluntary tax liens reserved until collected	(276,860)	-	-	(276,860)
Restricted assets:				
Cash and cash equivalents	405,137	-	-	405,137
Investments	686,589	-	-	686,589
Total assets	$ 7,441,309	$ 49,876	$ 834,484	$ 8,325,669
LIABILITIES				
Accounts payable	$ 151,152	$ -	$ -	$ 151,152
Accrued salaries and benefits	17,281	-	-	17,281
Intergovernmental payable	4,483,924	-	-	4,483,924
Interfund payable	51,254	25,376	66,020	142,650
Retainage payable	-	14,584	-	14,584
Total liabilities	4,703,611	39,960	66,020	4,809,591
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - Property taxes	51,113	-	-	51,113
FUND BALANCES				
Nonspendable	-	-	439,421	439,421
Restricted	53,667	9,916	48,137	111,720
Committed	964,357	-	277,311	1,241,668
Assigned	25,890	-	3,595	29,485
Unassigned	1,642,671	-	-	1,642,671
Total fund balances	2,686,585	9,916	768,464	3,464,965
Total liabilities, deferred inflows of resources, and fund balances	$ 7,441,309	$ 49,876	$ 834,484	$ 8,325,669

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-2
TOWN OF GREENLAND, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
December 31, 2015

Total fund balances of governmental funds (Exhibit C-1)		$ 3,464,965
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds.		
Cost	$ 7,792,590	
Less accumulated depreciation	(2,000,405)	
		5,792,185
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	$ (142,650)	
Payables	142,650	
Certain items are not current financial resources in the governmental funds, but instead are reported in the Statement of Net Position.		
Deferred outflows of resources related to pensions	$ 304,256	
Deferred inflows of resources related to pensions	(97,623)	
		206,633
Property taxes not collected within 60 days of the fiscal year-end are not available to pay for current period expenditures, and therefore are deferred in the governmental funds.		
Deferred property taxes	$ 51,113	
Allowance for uncollectible taxes	(10,000)	
		41,113
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(1,932)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Bonds	$ 720,000	
Compensated absences	77,847	
Net pension liability	2,005,791	
		(2,803,638)
Net position of governmental activities (Exhibit A)		$ 6,699,326

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-3
TOWN OF GREENLAND, NEW HAMPSHIRE
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2015

	General	Capital Project Fund Road Improvements	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$ 2,338,599	$ -	$ -	$ 2,338,599
Licenses and permits	1,148,030	-	-	1,148,030
Intergovernmental	338,797	-	-	338,797
Charges for services	48,770	-	347,560	396,330
Miscellaneous	57,394	-	2,887	60,281
Total revenues	3,931,590	-	350,447	4,282,037
EXPENDITURES				
Current:				
General government	1,062,262	-	-	1,062,262
Public safety	1,004,422	-	208,773	1,213,195
Highways and streets	890,036	-	-	890,036
Sanitation	258,982	-	-	258,982
Health	33,271	-	-	33,271
Welfare	33,077	-	-	33,077
Culture and recreation	306,471	-	50,065	356,536
Conservation	11,695	-	-	11,695
Debt service:				
Principal	80,000	-	-	80,000
Interest	19,024	-	-	19,024
Capital outlay	246,506	826,646	28,686	1,101,838
Total expenditures	3,945,746	826,646	287,524	5,059,916
Excess of revenues over expenditures	(14,156)	(826,646)	62,923	(777,879)
OTHER FINANCING SOURCES (USES)				
Transfers in	30,010	124,876	-	154,886
Transfers out	(124,876)	-	(30,010)	(154,886)
Total other financing sources (uses)	(94,866)	124,876	(30,010)	-
Net change in fund balances	(109,022)	(701,770)	32,913	(777,879)
Fund balances, beginning	2,795,607	711,686	735,551	4,242,844
Fund balances, ending	$ 2,686,585	$ 9,916	$ 768,464	$ 3,464,965

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-4
TOWN OF GREENLAND, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2015

Net change in fund balances of governmental funds (Exhibit C-3)		$ (777,879)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. In the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.		
Capitalized capital outlay	$ 1,690,701	
Depreciation expense	(285,074)	
Conversion of construction in progress	(383,065)	
Net loss on disposal of assets	(30,576)	
		991,986
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	$ (154,886)	
Transfers out	154,886	
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Change in deferred tax revenue		(5,145)
Governmental funds report pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expenses.		10,584
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Repayment of bond principal		80,000
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	$ 203	
Increase in compensated absences payable	(4,077)	
		(3,874)
Changes in net position of governmental activities (Exhibit B)		$ 295,672

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT D
TOWN OF GREENLAND, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2015

	Budgeted Amounts			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 2,390,177	$ 2,390,177	$ 2,333,454	$ (56,723)
Licenses and permits	1,014,700	1,014,700	1,134,555	119,855
Intergovernmental	295,489	295,489	338,797	43,308
Charges for services	35,000	35,000	48,770	13,770
Miscellaneous	32,000	32,000	45,569	13,569
Total revenues	3,767,366	3,767,366	3,901,145	133,779
EXPENDITURES				
Current:				
General government	1,082,029	1,082,029	989,987	92,042
Public safety	1,130,060	1,043,060	1,004,422	38,638
Highways and streets	842,801	842,801	890,036	(47,235)
Sanitation	281,967	281,967	258,982	22,985
Health	35,231	35,231	33,271	1,960
Welfare	48,802	48,802	33,077	15,725
Culture and recreation	312,405	312,405	312,568	(163)
Conservation	12,300	12,300	11,695	605
Debt service:				
Principal	80,000	80,000	80,000	-
Interest	19,771	19,771	19,024	747
Capital outlay	-	-	178	(178)
Total expenditures	3,845,366	3,758,366	3,633,240	125,126
Excess (deficiency) of revenues over (under) expenditures	(78,000)	9,000	267,905	258,905
OTHER FINANCING SOURCES (USES)				
Transfers in	98,000	98,000	54,710	(43,290)
Transfers out	(100,000)	(187,000)	(262,000)	(75,000)
Total other financing sources (uses)	(2,000)	(89,000)	(207,290)	(118,290)
Net change in fund balances	$ (80,000)	$ (80,000)	60,615	$ 140,615
Decrease in assigned fund balance			(25,890)	
Unassigned fund balance, beginning			1,649,059	
Unassigned fund balance, ending			$ 1,683,784	

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF GREENLAND, NEW HAMPSHIRE
Fiduciary Funds
Statement of Net Position
December 31, 2015

	Agency
ASSETS	
Cash and cash equivalents	$ 376,054
Investments	27,280
Total assets	403,334
LIABILITIES	
Intergovernmental payable	313,427
Due to others	89,907
Total liabilities	403,334
NET POSITION	$ -

The notes to the basic financial statements are an integral part of this statement.

TOWN OF GREENLAND, NEW HAMPSHIRE

NOTES TO THE BASIC FINANCIAL STATEMENTS

AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	NOTE
Summary of Significant Accounting Policies	1
Reporting Entity	1-A
Government-wide and Fund Financial Statements	1-B
Measurement Focus, Basis of Accounting, and Financial Statement Presentation	1-C
Cash and Cash Equivalents	1-D
Restricted Assets	1-E
Investments	1-F
Receivables	1-G
Interfund Balances	1-H
Capital Assets	1-I
Deferred Outflows/Inflows of Resources	1-J
Property Taxes	1-K
Compensated Absences	1-L
Long-term Obligations	1-M
Claims and Judgments	1-N
Interfund Activities	1-O
Net Position/Fund Balance Reporting	1-P
Defined Benefit Pension Plan	1-Q
Stewardship, Compliance, and Accountability	2
Budgetary Information	2-A
Budgetary Reconciliation to GAAP Basis	2-B
Change in Accounting Principle	2-C

DETAILED NOTES ON ALL FUNDS

Cash and Cash Equivalents	3
Investments	4
Restricted Cash and Investments	5
Taxes Receivable	6
Other Receivables	7
Capital Assets	8
Interfund Balances and Transfers	9
Intergovernmental Payables	10
Deferred Outflows/Inflows of Resources	11
Long-term Liabilities	12
Governmental Activities Net Position	13
Governmental Fund Balances	14
Prior Period Adjustments	15
Defined Benefit Pension Plan	16
Other Postemployment Benefits (OPEB)	17
Risk Management	18
Contingencies	19
Subsequent Events	20

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Greenland, New Hampshire (the Town), have been prepared in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

The more significant of the Town's accounting policies are described below.

1-A Reporting Entity

The Town of Greenland is a municipal corporation governed by an elected 5-member Board of Selectmen. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The Town has no component units to include in its reporting entity.

1-B Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Net Position presents the financial position of the governmental activities of the Town at year-end. This statement includes all of the Town's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position, with the exception of the long term costs of retirement, health care, and obligations for other postemployment benefits have been omitted because the liability and expense have not been determined.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*. As in the Statement of Net Position mentioned above, the Town has not recorded other postemployment benefit expense in this statement.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are fiduciary fund financial statements, except for agency funds which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for State shared revenue, reimbursement-based grants and interest which use one year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes, licenses and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlement, and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the tax is levied. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Town must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets, deferred inflows/outflows, and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

The Town reports the following major governmental funds:

General Fund – all general revenues and other receipts that are not allocated by law or contracted agreement to another fund are accounted for in this fund. This fund accounts for general operating expenditures, fixed charges, and the capital improvement costs that are not reported in other funds.

Capital Project Fund – the road improvements capital project fund accounts for the activity pertaining to the construction/repair of town roads.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements.

Additionally, the Town reports the following fund types:

Special Revenue Funds - are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Permanent Fund - is used to record activity of legal trusts for which the interest on the corpus provides funds for the Town's cemetery operations.

Fiduciary Funds – The Town also reports the following fiduciary funds:

Agency Fund - used to account for assets held in a trustee or agency capacity on behalf of outside parties, including other governments.

1-D Cash and Cash Equivalents

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and cash equivalents."

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-E Restricted Assets

Certain cash and investments are classified as restricted assets on the balance sheet because their use is designated for a specific purpose and therefore not available for immediate and general use by the Town.

1-F Investments

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Investments for the Town are reported at fair value generally based on quoted market prices.

1-G Receivables

Receivables recorded in the financial statements represent amounts due to the Town at December 31. They are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

1-H Interfund Balances

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "interfund receivables and payables." Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

1-I Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental column in the government-wide financial statements.

Capital assets are defined by the Town as assets with an initial, individual cost of more than $5,000 and an estimated minimum useful life in excess of two years. As the Town constructs or acquires additional capital assets each year, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, and equipment of the Town are depreciated using the straight-line method over the following estimated useful lives:

	Years
Capital Asset Classes:	
Buildings and building improvements	15 - 20
Vehicles and equipment	20 - 40
Infrastructure	15 - 20

In the fund financial statements, capital assets that are acquired through governmental fund operations are accounted for as capital outlay expenditures of the governmental fund. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.

1-J Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources,* represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses) until then.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

1-K Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Warrants for the year were issued on May 4, 2015 and November 18, 2015, and due on July 1, 2015 and December 23, 2015. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectable at year end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Greenland School District, and Rockingham County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2015 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	$ 664,783,400
For all other taxes	$ 687,121,432

The tax rates and amounts assessed for the year ended December 31, 2015 were as follows:

	Per $1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	$3.53	$ 2,427,461
School portion:		
State of New Hampshire	$2.44	1,621,454
Local	$9.84	6,762,462
County portion	$1.10	753,342
Total		$ 11,564,719

1-L Compensated Absences

The Town's policy allows certain employees to earn varying amounts of vacation and sick pay based on the employee's length of employment. Upon separation from service, employees are paid in full for any accrued leave earned as set forth by personnel policy. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

1-M Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, Statement of Net Position.

1-N Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. Claims and judgments are recorded in the government-wide financial statements as expense when the related liabilities are incurred.

1-O Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" (i.e. the current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-P Net Position/Fund Balance Reporting

Government-wide Statements – Equity is classified as net position and displayed in three components:

a) *Net investment in capital assets* – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.

b) *Restricted net position* – Consists of net position with constraints placed on use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

c) *Unrestricted net position* – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

Fund Balance Classifications - The fund balance of governmental funds is reported in five categories based on the nature of any limitations requiring the use of resources for specific programs. The Town itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The classifications used in the Town's governmental fund financial statements are as follows:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen through the budgetary process.

Unassigned – This classification includes the residual fund balance for the general fund.

When multiple net position/fund balance classifications are available for use, it is the government's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

The Town will strive to maintain an unassigned fund balance in its general fund equal to 5-17% of the total appropriations of the community. The Board of Selectmen will review this information each year to determine the amount, if any, of unassigned fund balance to be used to reduce tax rate.

1-Q Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general fund. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2015, $80,000 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

The Town employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities, but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

The following reconciles the general fund budgetary basis to the GAAP basis:

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	$ 3,955,855
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	25,300
To eliminate transfers between blended funds	(149,576)
Change in deferred tax revenue relating to 60-day revenue recognition	5,145
Per Exhibit C-3 (GAAP basis)	$ 3,836,724
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	$ 3,895,240
Adjustment:	
Basis differences:	
Encumbrances, beginning	116,935
GASB Statement No. 54:	
To record expenditures of the blended funds	195,571
To eliminate transfers between general and expendable trust funds	(262,000)
Per Exhibit C-3 (GAAP basis)	$ 3,945,746

2-C Change in Accounting Principle

Effective July 1, 2014, the Town implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27.* The requirements of this Statement change the way the School District calculates and reports the costs and obligations associated with pensions. As a result of implementing GASB Statement No. 68 the Town has restated the beginning net position in the government-wide Statement of Net Position, effectively decreasing net position as of January 1, 2015 by $1,809,742 (see Note 15). The reduction accounts for the associated net position liability, deferred inflows of resources, and deferred outflows of resources related to pensions.

Also, the Town adopted GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment to GASB Statement No. 68.* This Statement addresses and issue in Statement No. 68 concerning transition provisions related to certain pension contributions made to defined benefit pension plans prior to implementation of that Statement by employer and nonemployer contributing entities.

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

At December 31, 2015, the reported amount of the Town's deposits was $6,982,014 and the bank balance was $7,114,881. Of the bank balance $6,459,970 was covered by federal depository insurance or by collateral held by the Town's agent in the Town's name, and $654,911 was uninsured and uncollateralized.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	$ 6,605,960
Cash per Statement of Net Position-Fiduciary Funds (Exhibit E)	376,054
Total cash and cash equivalents	$ 6,982,014

NOTE 4 – INVESTMENTS

Note 1-F describes statutory requirements covering the investment of the Town funds. The Town also maintains a portfolio of intermediate maturity investments that are reported at fair value, based on quoted market prices. The Town's fiscal agent or custodian provides the fair value of all intermediate maturity investments.

At December 31, 2015, this Town had the following investments:

	Fair Value
Investments type:	
Mutual funds	$ 306,923
Equity funds	854,877
Total fair value	$ 1,161,800

Interest Rate Risk – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates.

Custodial Credit Risk – This is the risk that in the event of the failure of the counterparty (e.g. broker/dealer) to honor a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	$ 1,134,520
Investments per Statement of Net Position-Fiduciary Funds (Exhibit E)	27,280
Total investments	$ 1,161,800

NOTE 5 – RESTRICTED CASH AND INVESTMENTS

The following cash and investments are classified as restricted because of the statutory limitation placed on their use as they are earmarked for a specific purpose:

Cash and cash equivalents:	
General fund:	
Library	$ 69,454
Expendable trust	330,316
Medical deductible	5,367
Total cash and cash equivalents	405,137
Investments:	
General fund:	
Expendable trust	686,589
Total restricted assets	$ 1,091,726

NOTE 6 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2015. The amount has been reduced by an allowance for an estimated uncollectible amount of $10,000. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2015	$ 272,789	$ 272,789
Unredeemed (under tax lien):		
Levy of 2014	49,497	49,497
Levy of 2013	23,206	23,206
Land use change	16,000	16,000
Less: allowance for estimated uncollectible taxes	(10,000) *	-
Net taxes receivable	$ 351,492	$ 361,492

*The allowance for uncollectible property taxes is not recognized under the modified accrual basis of accounting (Exhibit C-1 and C-3) due to the 60 day rule as explained in Note 1-C. However, the allowance is recognized under the full accrual basis of accounting (Exhibits A and B).

NOTE 7 – OTHER RECEIVABLES

Receivables at December 31, 2015, consisted of accounts (billings for police details, ambulance, and other user charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

Receivables as of December 31, 2015 for the Town's individual major fund and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	General Fund	Nonmajor Funds	Total
Receivables:			
Accounts	$ 3,945	$ 87,102	$ 91,047
Voluntary tax liens	276,860	-	276,860
Total receivables	280,805	87,102	367,907
Less: allowance for uncollectibles	(276,860)	(10,000)	(286,860)
Net total receivables	$ 3,945	$ 77,102	$ 81,047

NOTE 8 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2015 consisted of the following:

	Balance, beginning	Additions	Disposals	Balance, ending
At cost:				
Not being depreciated:				
Land	$ 1,600,406	$ 11,300	$ (3,146)	$ 1,608,560
Construction in progress	471,379	826,646	(383,065)	914,960
Total capital assets not being depreciated	2,071,785	837,946	(386,211)	2,523,520
Being depreciated:				
Buildings and building improvements	1,445,193	192,907	-	1,638,100
Vehicles and equipment	1,927,002	568,916	(85,231)	2,410,687
Infrastructure	1,129,351	90,932	-	1,220,283
Total capital assets being depreciated	4,501,546	852,755	(85,231)	5,269,070
Total all capital assets	6,573,331	1,690,701	(471,442)	7,792,590
Less accumulated depreciation:				
Buildings and building improvements	(649,027)	(45,476)	129	(694,374)
Vehicles and equipment	(943,715)	(158,630)	52,228	(1,050,117)
Infrastructure	(180,390)	(80,968)	5,444	(255,914)
Total accumulated depreciation	(1,773,132)	(285,074)	57,801	(2,000,405)
Net book value, capital assets being depreciated	2,728,414	567,681	(27,430)	3,268,665
Net book value, all capital assets	$ 4,800,199	$ 1,405,627	$ (413,641)	$ 5,792,185

Depreciation expense was charged to functions of the Town based on their usage of the related assets. The amounts allocated to each function are as follows:

General government	$ 14,531
Public safety	143,121
Highways and streets	112,299
Sanitation	3,878
Culture and recreation	11,245
Total depreciation expense	$ 285,074

NOTE 9 – INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of December 31, 2015 is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor	$ 66,020
General	Capital project	25,376
Capital project	General	49,876
Nonmajor	General	1,378
		$ 142,650

The outstanding balances among funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund Transfers - The composition of interfund transfers for the year ended December 31, 2015 is as follows:

	Transfers In:		
	General Fund	Capital Project Fund	Total
Transfers out:			
General fund	$ -	$ 124,876	$ 124,876
Nonmajor funds	30,010	-	30,010
Total	$ 30,010	$ 124,876	$ 154,886

During the year, transfers are used to (1) move revenues from the fund with collection authority to the fund responsible for expenditure and (2) move general fund resources to provide an annual subsidy.

NOTE 10 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of $4,797,351 at December 31, 2015 consist of the following:

General fund:	
Balance of the 2015-2016 assessment due to the Greenland School District	$ 4,483,916
Miscellaneous fees due to the State of New Hampshire	8
Total general fund	4,483,924
Agency fund:	
Balance of expendable trust funds held on behalf of the Greenland School District	313,427
Total intergovernmental payables due	$ 4,797,351

NOTE 11 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows and inflows of resources of $304,256 and $97,623 respectively in the government-wide financial statements at December 31, 2015 consists of deferred amounts related to pensions. See Note 16 for more information on pension related deferrals.

Deferred inflows of resources reported in the governmental funds as unavailable revenue are as follows:

	General Fund
Property tax receivables not collected within 60 days of fiscal year-end	$ 51,113

NOTE 12 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2015:

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015	Due Within One Year
General obligation bond payable	$ 800,000	$ -	$ (80,000)	$ 720,000	$ 80,999
Compensated absences	73,770	4,077	-	77,847	-
Total long-term liabilities	$ 873,770	$ 4,077	$ (80,000)	$ 797,847	$ 80,999

Long-term liabilities are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2015	Current Portion
General obligation bond payable:						
Road improvements	$ 800,000	2015	2024	2.47%	$ 720,000	$ 80,999
Compensated absences payable					77,847	-
Total					$ 797,847	$ 80,999

The annual requirements to amortize the general obligation bond outstanding as of December 31, 2015, including interest payments, are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2016	$ 80,999	$ 17,058	$ 98,057
2017	81,999	14,967	96,966
2018	80,000	12,939	92,939
2019	80,000	10,936	90,936
2020	80,000	8,959	88,959
2021-2024	317,002	15,737	332,739
Totals	$ 720,000	$ 80,596	$ 800,596

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

NOTE 13 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at December 31, 2015 include the following:

Net investment in capital assets:	
Net property, buildings, and equipment	$ 5,792,185
Less:	
General obligation bond payable	(720,000)
Total net investment in capital assets	5,072,185
Restricted net position:	
Library	53,667
Permanent funds - principal	439,421
Permanent funds - income	48,137
Capital project	9,916
Total restricted net position	551,141
Unrestricted	1,076,000
Total net position	$ 6,699,326

NOTE 14 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2015 include the following:

	General Fund	Capital Project Fund Road Improvements	Nonmajor Funds	Total Governmental Funds
Nonspendable:				
Permanent fund - principal balance	$ -	$ -	$ 439,421	$ 439,421
Restricted:				
Library	53,667	-	-	53,667
Permanent fund - income balance	-	-	48,137	48,137
Road improvements	-	9,916	-	9,916
Total restricted fund balance	53,667	9,916	48,137	111,720
Committed:				
Expendable trust	963,429	-	-	963,429
Medical deductible fund	928	-	-	928
Recreation	-	-	54,336	54,336
Police details	-	-	76,983	76,983
Fire inspection	-	-	25,634	25,634
Ambulance	-	-	120,358	120,358
Total committed fund balance	964,357	-	277,311	1,241,668
Assigned:				
Abatements	25,890	-	-	25,890
D.A.R.E.	-	-	3,595	3,595
Total assigned fund balance	25,890	-	3,595	29,485
Unassigned	1,642,671	-	-	1,642,671
Total governmental fund balances	$ 2,686,585	$ 9,916	$ 768,464	$ 3,464,965

NOTE 15 – PRIOR PERIOD ADJUSTMENTS

Net position at January 1, 2015 was restated to give retroactive effect to the following prior period adjustments:

	Government-wide Statements
To record beginning balances for implementation of GASB Statements No. 68 and 71:	
Deferred outflows of resources	$ 210,939
Deferred inflows of resources	(229,219)
Net pension liability	(1,791,462)
Net position, as previously reported	8,213,396
Net position, as restated	$ 6,403,654

NOTE 16 – DEFINED BENEFIT PENSION PLAN

Plan Description: The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a

contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers with in the State are eligible and required to participate in the Pension Plan. The System issues a publically available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided: The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) quality for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC), multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by ¼ of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions: The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. For fiscal year 2015, all employees except police officers and firefighters were required to contribute 7% of earnable compensation. The contribution rates were 11.55% for police officers and 11.80% for firefighters. The Town's contribution rates for 2015 for pension and medical subsidy were as follows:

Period	Police	Fire	All Other Employees
January 1, 2015 thru June 30,2015	25.30%	27.74%	10.77%
July 1, 2015 thru December 31, 2015	26.38%	29.16%	11.17%

The contribution requirements for the fiscal years 2013, 2014, and 2015 were $163,291, $198,019, and $205,104, respectively, which were paid in full in each year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At December 31, 2015 the Town reported a liability of $2,005,791 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2015, the Town's proportion was 0.05063176% which was an increase of 0.00290507% from its proportion measured as of June 30, 2014.

For the year ended December 31, 2015, the Town recognized pension expense of $10,584. At December 31, 2015 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	$ 175,976	$ -
Differences between expected and actual experience	-	44,015
Net difference between projected and actual investment earnings on pension plan investments	-	53,608
Contributions subsequent to the measurement date	128,280	-
Total	$ 304,256	$ 97,623

The $128,280 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending December 31,	
2016	$ 5,191
2017	5,191
2018	(53,468)
2019	57,741
2020	5,039
Totals	$ 19,694

Actuarial Assumptions: The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2014, using the following actuarial assumptions which, accordingly apply to both 2015 and 2014 measurements:

Inflation:	3.0%
Salary increases:	3.75- 5.8% average, including inflation
Investment rate of return:	7.75% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2000 mortality table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for women for mortality improvements.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2005 – June 30, 2010.

Long–term Rates of Return: The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

Following is a table presenting target allocations and long-term rates of return for 2015:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2015
Large Cap Equities	22.50%	3.00%
Small/Mid Cap Equities	7.50%	3.00%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.00%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	20.00%	
Core Bonds	4.50%	(0.70%)
Short Duration	2.50%	(1.00%)
Global Multi-Sector Fixed Income	11.00%	0.28%
Unconstrained Fixed Income	7.00%	0.16%
Total fixed income	25.00%	
Private equity	5.00%	5.50%
Private debt	5.00%	4.50%
Real estate	10.00%	3.50%
Opportunistic	5.00%	2.75%
Total alternative investments	25.00%	
Total	100.00%	

Discount Rate: The discount rate used to measure the collective total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.75% as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.75%) or 1-percentage point higher (8.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.75%	Current Single Rate Assumption 7.75%	1% Increase 8.75%
June 30. 2015	$ 2,640,363	$ 2,005,791	$ 1,464,814
June 30. 2014	$ 2.359.647	$ 1,791,462	$ 1,312,113
June 30. 2013	$ 2.482.327	$ 1,936,261	$ 1,477,241

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 17 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The Town provides postemployment benefit options for health care, to eligible retirees, terminated employees, and their dependents in accordance with the provisions of various employment contacts. The benefit levels, employee contributions, and employer contributions are governed by the Town's contractual agreements. Expenses for the cost or providing health insurance for currently enrolled retirees are recognized in general fund of the funds financial statements as payments are made.

The Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB Statement No. 45, which was effective for the Town on January 1, 2009, requires that the long-term cost of retirement health care and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported on the financial statements. The Town has not implemented GASB Statement No. 45 at December 31, 2015 or contracted with an actuarial firm to assist in evaluating the impact of this new standard on the Town. The amounts that should be recorded as the annual required contribution/OPEB cost and the net OPEB obligation are unknown.

NOTE 18 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2015, the Town was a member of the Local Government Center Property-Liability Trust, LLC, Workers' Compensation and Property/Liability Programs. This entity is considered a public entity risk pool, currently operating as common risk management and insurance programs for member Towns and cities.

The Local Government Center Property-Liability Trust, LLC, is a Trust organized to provide certain property and liability insurance coverages to member Towns, cities and other qualified political subdivisions of New Hampshire. As a member of the Local Government Center Property-Liability Trust, LLC, the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1 to December. The program maintains a self-insured retention above which it purchases reinsurance and excess insurance. This policy covers property, auto physical damage, crime, general liability, and public officials' liability subject to a $1,000 deductible.

Contributions paid in fiscal year ending December 31, 2015, to be recorded as an insurance expenditure totaled $31,063 for property/liability and $52,106 for workers compensation. There were no unpaid contributions for the year ended December 31, 2015.

NOTE 19 – CONTINGENCIES

There are various legal claims and suits pending against the Town which arose in the normal course of the governments activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

The Town participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the government's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

NOTE 20 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through October 12, 2016, the date the December 31, 2015 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F
TOWN OF GREENLAND, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2015

Fiscal Year End	Valuation Date	Town's Proportion of Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	Town Proportionate Share of Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
December 31, 2015	June 30, 2015	0.05063176%	$ 2,005,791	$ 870,009	230.55%	65.47%
December 31, 2014	June 30, 2014	0.04772669%	$ 1,791,462	$ 852,962	210.03%	66.32%
December 31, 2013	June 30, 2013	0.04498973%	$ 1,936,261	$ 767,167	252.39%	59.81%

The note to the required supplementary information is an integral part of this schedule.

EXHIBIT G

TOWN OF GREENLAND, NEW HAMPSHIRE

Schedule of Town Contributions

New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan

For the Fiscal Year Ended December 31, 2015

Fiscal Year End	Valuation Date	Contractually Required Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2015	June 30, 2015	$ 169,864	$ 169,864	$ -	$ 870,009	19.52%
December 31, 2014	June 30, 2014	$ 154,836	$ 154,836	$ -	$ 852,962	18.15%
December 31, 2013	June 30, 2013	$ 111,869	$ 111,869	$ -	$ 767,167	14.58%

The note to the required supplementary information is an integral part of this schedule.

TOWN OF GREENLAND, NEW HAMPSHIRE

NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

Schedule of the Town's Proportionate Share of Net Pension Liability & Schedule of Town Contributions

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town's pension plan at December 31, 2015.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2014:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	25 Years beginning July 1, 2014
Asset Valuation Method	5-Year smooth market for funding purposes
Price Inflation	3.0% per year
Wage Inflation	3.75% per year
Salary Increases	5.8% Average, including inflation
Municipal Bond Rate	4.29% per year
Investment Rate of Return	7.75% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2011 valuation pursuant to an experience study of the period 2005-2010.
Mortality	RP-2000 mortality table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for women for mortality improvements.

Other Information:

Notes	Contribution rates for Fiscal Year 2014 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.

COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE 1
TOWN OF GREENLAND, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2015

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	$ 2,231,177	$ 2,119,752	$ (111,425)
Land use change	125,000	173,300	48,300
Interest and penalties on taxes	34,000	40,402	6,402
Total from taxes	2,390,177	2,333,454	(56,723)
Licenses, permits, and fees:			
Business licenses, permits, and fees	14,700	15,725	1,025
Motor vehicle permit fees	900,000	1,000,375	100,375
Building permits	75,000	88,517	13,517
Other	25,000	29,938	4,938
Total from licenses, permits, and fees	1,014,700	1,134,555	119,855
Intergovernmental:			
State:			
Meals and rooms distribution	181,584	181,584	-
Highway block grant	75,905	76,555	650
Other	15,000	44,253	29,253
Federal:			
FEMA	23,000	35,344	12,344
Other	-	1,061	1,061
Total from intergovernmental	295,489	338,797	43,308
Charges for services:			
Income from departments	35,000	48,770	13,770
Miscellaneous:			
Sale of municipal property	5,000	-	(5,000)
Interest on investments	12,000	20,007	8,007
Insurance dividends and reimbursements	-	23,242	23,242
Contributions and donations	-	681	681
Other	15,000	1,639	(13,361)
Total from miscellaneous	32,000	45,569	13,569
Other financing sources:			
Transfers in	98,000	54,710	(43,290)
Total revenues and other financing sources	3,865,366	$ 3,955,855	$ 90,489
Unassigned fund balance used to reduce tax rate	80,000		
Total revenues, other financing sources, and use of fund balance	$ 3,945,366		

SCHEDULE 2
TOWN OF GREENLAND, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2015

	Encumbered from Prior Year	Appropriations	Expenditures	Variance Positive (Negative)
Current:				
General government:				
Executive	$ -	$ 198,119	$ 191,769	$ 6,350
Election and registration	-	54,366	53,238	1,128
Financial administration	-	110,454	100,077	10,377
Legal	-	45,000	19,075	25,925
Personnel administration	-	487,167	462,808	24,359
Planning and zoning	-	32,800	22,654	10,146
General government buildings	-	54,001	48,580	5,421
Cemeteries	-	9,700	6,462	3,238
Insurance, not otherwise allocated	-	83,179	77,593	5,586
Advertising and regional associations	-	7,233	7,731	(498)
Other	-	10	-	10
Total general government	-	1,082,029	989,987	92,042
Public safety:				
Police	-	726,096	731,706	(5,610)
Ambulance	-	14,760	8,200	6,560
Fire	-	220,579	196,059	24,520
Building inspection	-	56,625	54,708	1,917
Emergency management	-	25,000	13,749	11,251
Total public safety	-	1,043,060	1,004,422	38,638
Highways and streets:				
Public works garage	-	23,750	14,065	9,685
Highways and streets	-	727,051	856,329	(129,278)
Street lighting	-	17,000	19,642	(2,642)
Other	-	75,000	-	75,000
Total highways and streets	-	842,801	890,036	(47,235)
Sanitation:				
Solid waste collection	-	192,347	163,545	28,802
Solid waste disposal	-	89,620	95,437	(5,817)
Total sanitation	-	281,967	258,982	22,985
Health:				
Administration	-	1,810	1,350	460
Pest control	-	20,000	20,000	-
Health agencies	-	13,421	11,921	1,500
Total health	-	35,231	33,271	1,960
Welfare:				
Administration	-	2,500	-	2,500
Direct assistance	-	21,302	11,123	10,179
Intergovernmental welfare payments	-	25,000	21,954	3,046
Total welfare	-	48,802	33,077	15,725
Culture and recreation:				
Parks and recreation	-	23,250	23,932	(682)
Library	-	288,430	287,976	454
Patriotic purposes	-	725	660	65
Total culture and recreation	-	312,405	312,568	(163)

(Continued)

SCHEDULE 2 (Continued)
TOWN OF GREENLAND, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2015

	Encumbered from Prior Year	Appropriations	Expenditures	Variance Positive (Negative)
Conservation	-	12,300	11,695	605
Debt service:				
Principal of long-term debt	-	80,000	80,000	-
Interest on long-term debt	-	19,771	19,024	747
Total debt service	-	99,771	99,024	747
Capital outlay	116,935	-	117,113	(178)
Other financing uses:				
Transfers out	-	187,000	262,000	(75,000)
Total appropriations, expenditures, other financing uses, and encumbrances	$ 116,935	$ 3,945,366	$ 4,012,175	$ 50,126

SCHEDULE 3
TOWN OF GREENLAND, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2015

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		$ 1,649,059
Changes:		
Unassigned fund balance used to reduce 2015 tax rate		(80,000)
2015 Budget summary:		
Revenue surplus (Schedule 1)	$ 90,489	
Unexpended balance of appropriations (Schedule 2)	50,126	
2015 Budget surplus		140,615
Increase in assigned fund balance		(25,890)
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		1,683,784
Reconciliation of Non-GAAP Budgetary Basis to GAAP Basis:		
To comply with generally accepted accounting principles by deferring property taxes not collected within 60 days of fiscal year-end		(51,113)
Elimination of the allowance for uncollectible taxes		10,000
Unassigned fund balance, ending (GAAP basis Exhibit C-1)		$ 1,642,671

SCHEDULE 4
TOWN OF GREENLAND, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2015

	Special Revenue Funds						
	Recreation	Police Details	Fire Inspection	D.A.R.E.	Ambulance	Permanent Fund	Total
ASSETS							
Cash and cash equivalents	$ 54,336	$ 106,605	$ 25,634	$ 3,595	$ 78,276	$ 39,627	$ 308,073
Investments	-	-	-	-	-	447,931	447,931
Accounts receivable, net of allowance for uncollectable	-	36,398	-	-	40,704	-	77,102
Interfund receivable	-	-	-	-	1,378	-	1,378
Total assets	$ 54,336	$ 143,003	$ 25,634	$ 3,595	$ 120,358	$ 487,558	$ 834,484
LIABILITIES AND FUND BALANCES							
Liabilities:							
Interfund payable	$ -	$ 66,020	$ -	$ -	$ -	$ -	$ 66,020
Fund balances:							
Nonspendable	-	-	-	-	-	439,421	439,421
Restricted	-	-	-	-	-	48,137	48,137
Committed	54,336	76,983	25,634	-	120,358	-	277,311
Assigned	-	-	-	3,595	-	-	3,595
Total fund balances	54,336	76,983	25,634	3,595	120,358	487,558	768,464
Total liabilities and fund balances	$ 54,336	$ 143,003	$ 25,634	$ 3,595	$ 120,358	$ 487,558	$ 834,484

SCHEDULE 5

TOWN OF GREENLAND, NEW HAMPSHIRE

Nonmajor Governmental Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances

For the Fiscal Year Ended December 31, 2015

	Special Revenue Funds						
	Recreation	Police Details	Fire Inspection	D.A.R.E.	Ambulance	Permanent Fund	Total
Revenues:							
Charges for services	$ 53,036	$ 233,954	-	$ -	$ 60,570	$ -	$ 347,560
Miscellaneous	86	601	75	51	345	1,729	2,887
Total revenues	53,122	234,555	75	51	60,915	1,729	350,447
Expenditures:							
Current:							
Public safety	-	205,810	48	2,652	263	-	208,773
Culture and recreation	50,065	-	-	-	-	-	50,065
Capital outlay	-	28,686	-	-	-	-	28,686
Total expenditures	50,065	234,496	48	2,652	263	-	287,524
Excess (deficiency) of revenues over (under) expenditures	3,057	59	27	(2,601)	60,652	1,729	62,923
Other financing uses:							
Transfers out	-	(26,000)	-	-	(1,623)	(2,387)	(30,010)
Net change in fund balances	3,057	(25,941)	27	(2,601)	59,029	(658)	32,913
Fund balances, beginning	51,279	102,924	25,607	6,196	61,329	488,216	735,551
Fund balances, ending	$ 54,336	$ 76,983	$ 25,634	$ 3,595	$ 120,358	$ 487,558	$ 768,464

TOWN OF GREENLAND

2017

Town Warrant
&
Town Budget

Town of Greenland

New Hampshire

Warrant and Budget

2017

To the inhabitants of the town of Greenland in the County of Rockingham, in the state of New Hampshire qualified to vote in town affairs are hereby notified and warned that the two phases of the Annual Town Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session):
Date: February 4, 2017
Time: 9:00 AM
Location: Greenland Central School, 70 Post Road, Greenland, NH
Details: To review and discuss annual budget and warrant articles.

Second Session of Annual Meeting (Official Ballot Voting)
Date: March 14, 2017
Time: 8:00 AM – 7:00 PM
Location: Greenland Central School, 70 Post Road, Greenland, NH
Details:

Article 02: Zoning

Are you in favor of the adoption of the following amendments as proposed by the Planning Board for the Greenland Zoning Ordinance?

A) Article III, Establishment of Districts and Uses, Section 3.7.11 – Accessory Dwelling Units: Delete existing definition and replace with "a residential living unit that is appurtenant to a single family dwelling and that provides independent living facilities for one or more persons, including provisions for sleeping, eating, cooking and sanitation on the same parcel of land as the principle dwelling unit it accompanies, per RSA 674:67 as amended".

B) Article III, Establishment of Districts and Uses, Section 3.7.11 – Accessory Dwelling Units, Subsection 3.7.11.2: Amend as follows – "The living area of the accessory dwelling unit shall not exceed the maximum assessed gross area of 800 sq. ft. of conditioned space. The accessory dwelling unit shall not contain more than two (2) bedrooms".

C) Article III, Establishment of Districts and Uses, Section 3.7.11 – Accessory Dwelling Units, Subsection 3.7.11.3: Amend as follows – "An interior door shall be provided between the principle dwelling unit and the accessory dwelling unit".

☐ Yes ☐ No

Article 03: Zoning

Are you in favor of the adoption of the following amendments as proposed by the Planning Board for the Greenland Zoning Ordinance?

Article III, Section 3.2 – Location, and Appendix A – Zoning District Descriptions, Section 3.2.1.2 -Commercial A District: Amend the Greenland Zoning Map by rezoning Map U5, Lot 10 (29 Cemetery Lane) from Residential to Commercial A.

☐ Yes ☐ No

Article 04: Zoning

Are you in favor of the adoption of the following amendments as proposed by the Planning Board for the Greenland Zoning Ordinance?

Article XV, Miscellaneous Provisions, Section 15.2 – Lot Merging: Repeal in its entirety.

☐ Yes ☐ No

Article 05: Zoning

Are you in favor of the adoption of the following amendments as proposed by the Planning Board for the Greenland Zoning Ordinance?

A) Article II, Definitions: Amend by adding "AMBULATORY SURGICAL CENTER: Also known as outpatient surgery/non-emergency centers, or same day surgery, are health care facilities where surgical procedures not requiring an overnight hospital stay are performed. Such surgery is commonly less complicated than that requiring hospitalization".

B) Article III, Establishment of Districts and Uses, Section 3.6 – Table of Uses, Subsection E – Medical Services: Amend to allow (1) Outpatient Medical Offices and Clinics, and (2) Ambulatory Surgical Centers in the Commercial C (CC) Highway District by Conditional Use Permit (CUP) as well as Standard of Review criteria. **SEE ATTACHED**

☐ Yes ☐ No

Article 06: Zoning

Are you in favor of the adoption of the following amendments as proposed by the Planning Board for the Greenland Zoning Ordinance?
Article IV, Dimensional Requirements, Section 4.3 - Explanatory Notes: Amend by adding a new Item 8 as follows: for new duplex homes located in the Residential and Commercial A zones, the lot area minimum shall be 90,000 sq. ft. with 60,000 sq. ft. contiguous non-wetland soil. Duplex homes constructed meeting the requirements of RSA 674:58 - RSA 764:61 (Workforce Housing) may be allowed on 60,000 sq. ft. lots with 45,000 sq. ft. of contiguous non-wetland soil. Affordable requirements shall remain in place for a minimum of 40 years and shall be properly documented and recorded in the Registry of Deeds.

☐ Yes ☐ No

Article 07: Zoning

Are you in favor of the adoption of the following amendments as proposed by the Planning Board for the Greenland Zoning Ordinance?
Article III, Establishment of Districts and Uses, Section 3.7 - Supplemental Use Provisions, Subsection 3.7.1 (c): Amend the following sentence with the paragraph: Facilities used for welding, auto body or retail uses shall not qualify as a cottage industry.

☐ Yes ☐ No

Article 08: Zoning

Are you in favor of the adoption of the following amendments as proposed by the Planning Board for the Greenland Zoning Ordinance?
Article XVIII, Wetlands Protection Ordinance, Section 18.6 - Conditional Uses, Subsection 18.6.1 - Conditional Use Permit: Amend by adding the following: (G) Wells and associated appurtenance (buffer/setback areas only).

☐ Yes ☐ No

Article 09: Zoning

Are you in favor of the following amendments as proposed by the Planning Board for the Greenland Zoning Ordinance?
Article III, Establishment of Districts and Uses, Section 3.6 - Table of Uses, Subsection A - Residential Uses: Amend Item 3, Two Family Dwelling - "P" Permitted Use in the Residential and Commercial A (CA) District, and replacing it with a Conditional Use Permit (CUP) requirement.

Also amend Article 3.7.12 Duplexes, by adding Subsection 3.7.12.3 - Duplex Conditional use Permit Criteria: any proposed duplex constructed within the Town of Greenland shall apply to the Planning Board for a Conditional Use Permit addressing the following conditions:
A. Elevation drawings, to scale, of the proposed structure front and sides shall be submitted detailing the building design.
B. Effort should be made to break up the building façade through the use of dormers, porches, shutters, windows, corner boards, broken roof lines, setback of units along the common wall, garages located on the side of the units and other features aimed at reducing the massing and length of the structure. In addition, common entrance doors can be used to mask the duplex nature of the use.

☐ Yes ☐ No

Article 10: Zoning

Are you in favor of the adoption of the following amendments as proposed by the Planning Board for the Greenland Zoning Ordinance?

Article VI – Signs: Repeal and replace in its entirety. Full text of the proposed amendment is available at the Town Hall from 7:45 a.m. until 3:45 p.m. **SEE ATTACHED**

☐ Yes ☐ No

Article 11: Operating Budget

Shall the Town of Greenland raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $4,151,127? Should this article be defeated, the default budget shall be $3,960,642 which is the same as last year, with certain adjustments required by previous action of the Town of Greenland or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

☐ Yes ☐ No

Article 12: Purchase New Truck

To see if the town will vote to raise and appropriate the sum of $75,000 for the purpose of replacing the town's 2009 GMC truck, plow and sander with a new GMC 3500 diesel truck with dump rack body, plow and sander for the town's property maintenance needs. Recommended by the Board of Selectmen; Not Recommended by the Budget Committee (5-5 tie) (Majority vote required)

☐ Yes ☐ No

Article 13: Road Improvements

To see if the town will vote to raise and appropriate the sum of $300,000 for the purpose of reconstructing / paving town roads. This sum to come from fund balance, no amount to be raised from taxation. Recommended by the Board of Selectmen; Recommended by the Budget Committee. (Majority vote required)

☐ Yes ☐ No

Article 14: Library Expansion CRF

To see if the Town of Greenland will vote to raise and appropriate the sum of $35,000 to be added to the Weeks Public Library Capital Reserve Fund previously established in 2007 for the purpose of funding the future growth of the Weeks Public Library. This sum to come from December 31, 2016 fund balance. No amount to be raised from taxation. Recommended by the Board of Selectmen. Not Recommended by the Budget Committee. (Majority vote required)

☐ Yes ☐ No

Article 15: Road Improvement

To see if the Town of Greenland will vote to raise and appropriate the sum of $35,000 to be added to the Road Improvement Capital Reserve Fund previously established. This sum to come from December 31, 2016 fund balance. No amount to be raised from taxation. Recommended by the Board of Selectmen; Recommended by the Budget Committee. (Majority vote required)

☐ Yes ☐ No

Article 16: Town Equipment

To see if the town will vote to establish a Capital Reserve Fund to be named Town Equipment Fund for the purpose of replacing or adding town capital equipment as recommended in the annual Capital Improvement Plan, to raise and appropriate Thirty Five Thousand Dollars ($35,000) to be placed in the fund, and to appoint the Board of Selectmen as the agents to expend. Appropriation to come from 2016 surplus and will not impact the tax rate. Recommended by the Board of Selectmen; Recommended by the Budget Committee.

☐ Yes ☐ No

Article 17: Transfer Station Equipment

To see if the Town of Greenland will vote to raise and appropriate the sum of $20,000 to be added to the Transfer Station Equipment Capital Reserve Fund previously established. This sum to come from December 31, 2016 fund balance available. No amount to be raised from taxation. Recommended by the Board of Selectmen; Recommended by the Budget Committee.
(Majority vote required)

☐ Yes ☐ No

Article 18: Purchase Automatic CPR Machine

To see if the town will vote to raise and appropriate the sum of $20,000 for the purpose of purchasing a chest compression system with said funds to come from the Ambulance Special Revenue Fund. Recommended by the Board of Selectmen; Recommended by the Budget Committee (Majority vote required)

☐ Yes ☐ No

Article 19: Professional Fees

To see if the town will vote to raise and appropriate the sum of $25,000 for the purpose of environmental, legal, or engineering consultants to assist the Town of Greenland relative to the Coakley Landfill. Recommended by the Board of Selectmen Recommended by the Budget Committee. (Majority vote required)

☐ Yes ☐ No

Article 20: Ambulance Billing

To see if the town will vote to raise and appropriate the sum of $3,000 for ambulance billing expenses and authorize the withdrawal of $3,000 from the Fire and Ambulance Special Revenue Fund created for that purpose. Recommended by the Board of Selectmen. Recommended by the Budget Committee. (Majority vote required)

☐ Yes ☐ No

Article 21: Police Equipment

To see if the town will vote to raise and appropriate the sum of $2,000 to be added to the Police Equipment Capital Reserve Fund established in 2013. Recommended by the Board of Selectmen. Recommended by the Budget Committee. (Majority vote required.)

☐ Yes ☐ No

Article 22: Seacoast Family Promise

To see if the town will vote to raise and appropriate the sum of $500.00 for the purpose of assisting Seacoast Family Promise carry out their mission supporting families in need. Recommended by the Board of Selectmen; Recommended by the Budget Committee (Majority vote required)

☐ Yes ☐ No

Article 23: Adopt All Veterans Credit

Shall the Town of Greenland vote to adopt the provisions of RSA 72:28-b, All Veterans' Tax Credit? If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from services and is not eligible for or receiving a credit under RSA 72:28 or RSA 72:35. If adopted, the credit granted will be $500.00, the same amount as the standard or optional veterans' tax credit voted by the Town of Greenland under RSA 72:28.

☐ Yes ☐ No

Article 24: Appointment of Town Treasurer

To see if the town will vote to authorize the Board of Selectmen to appoint a town treasurer in accordance with RSA 41:26-e, rather than electing a treasurer. (Majority vote required)

☐ Yes ☐ No

Article 25: Modify Elderly Exemption

Shall the town modify the provisions of RSA 72:39-a for elderly exemption from property tax in the Town of Greenland, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, $90,000; for a person 75 years of age up to 80 years,$115,000; for a person 80 years of age or older $145,000. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than $37,500 or, if married, a combined net income of less than $60,000; and own net assets not in excess of $125,000 excluding the value of the person's residence. (Majority vote required)

☐ Yes ☐ No

Given under our hands, January 23, 2017		
We certify and attest that on or before January 25, 2017 we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at the Town Office and Post Office and delivered the original to the Town Clerk.		
Printed Name	**Position**	**Signature**
H. Vaughan Morgan	Chairman, Board of Selectmen	
Kevin Forrest	Vice Chairman, Board of Selectmen	
John McDevitt	Selectman	
James Rolston	Selectman	
Paul G. Sanderson	Selectman	

DELIBERATIVE SESSION AMENDMENTS

ARTICLE 11: Operating Budget

Shall the Town raise and appropriate as an operating budget, not including special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling ~~$4,151,127~~ *$4,153,627*? Should this article be defeated, the default budget shall be $3,960,642 which is the same as last year, with certain adjustments required by previous action of the Town of Greenland or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Amended to increase recommended amount by $2,500 to $4,153,627.

ARTICLE 12: Purchase New Truck

To see if the town will vote to raise and appropriate the sum of $75,000 for the purpose of replacing the town's 2009 GMC truck, plow and sander with a new GMC 3500 diesel truck with dump rack body, plow and sander for the town's property maintenance needs. **Recommended by the Board of Selectmen; Not Recommended by the Budget Committee** (Majority vote required)

Amended to delete reference to tie vote.

ARTICLE 18: Chest Compression System

To see if the town will vote to raise and appropriate the sum of $20,000 for the purpose of purchasing a chest compression system, *related training and training equipment* for the Fire Department. And to authorize the withdrawal of $20,000 from the Fire and Ambulance Special Revenue Fund created for that purpose. **Recommended by the Board of Selectmen; Recommended by the Budget Committee.** (Majority vote required)

Amended to clarify that training equipment and training associated with the compression system is included with this funding.

ARTICLE 19: Professional Fees

To see if the town will vote to raise and appropriate the sum of ~~$25,000~~ *$75,000* for the purpose of *retaining* environmental, legal or engineering consultants to assist the Town of Greenland relative to the Coakley Landfill. **Recommended by the Board of Selectmen; Recommended by the Budget Committee.** (Majority vote required)

Amended to increase funding from $25,000 to $75,000 based on estimates received.

New Hampshire
Department of
Revenue Administration

2017
MS-737

Budget of the Town of Greenland

Form Due Date: **20 Days after the Town Meeting**

THIS BUDGET SHALL BE POSTED WITH THE WARRANT
This form was posted with the warrant on: January 23, 2017

For assistance please contact the NH DRA Municipal and Property Division
P: (603) 230-5090 F: (603) 230-5947 http://www.revenue.nh.gov/mun-prop/

BUDGET COMMITTEE CERTIFICATION
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Budget Committee Members	
Printed Name	Signature
Mary McDonough	
Alyson Barylames	
Stephen McKenzie	
Mark E. Connell,	
Patty Porter	
Paul G. Sanderson	
Patricia M. Walsh	
James R Connelly	
Sharon Hussey-McLaughlin	
Robert Krasko	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
https://www.proptax.org/

Appropriations

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		$0	$0	$0	$0	$0	$0
4130-4139	Executive	11	$204,070	$199,519	$209,289	$0	$209,289	$0
4140-4149	Election, Registration, and Vital Statistics	11	$63,110	$60,527	$62,503	$0	$62,503	$0
4150-4151	Financial Administration	11	$111,903	$93,518	$111,682	$0	$111,682	$0
4152	Revaluation of Property		$0	$0	$0	$0	$0	$0
4153	Legal Expense	11	$35,000	$0	$35,000	$0	$35,000	$0
4155-4159	Personnel Administration	11	$580,405	$0	$711,481	$0	$703,907	$7,574
4191-4193	Planning and Zoning	11	$32,800	$0	$32,800	$0	$32,800	$0
4194	General Government Buildings	11	$50,363	$0	$74,080	$5,000	$74,080	$0
4195	Cemeteries	11	$9,700	$0	$9,700	$0	$9,700	$0
4196	Insurance	11	$78,010	$0	$85,065	$0	$75,290	$9,775
4197	Advertising and Regional Association	11	$7,233	$0	$8,061	$0	$8,061	$0
4199	Other General Government	11	$1,920	$0	$1,420	$0	$1,420	$0
Public Safety								
4210-4214	Police	11	$762,813	$738,725	$805,047	$0	$795,457	$9,590
4215-4219	Ambulance	11	$14,760	$7,841	$13,860	$0	$13,860	$0
4220-4229	Fire	11	$283,291	$264,938	$354,347	$0	$354,347	$0
4240-4249	Building Inspection	11	$57,710	$57,157	$65,138	$7,428	$65,138	$0
4290-4298	Emergency Management	11	$25,000	$11,909	$25,000	$0	$25,000	$0
4299	Other (Including Communications)		$0	$0	$0	$0	$0	$0
Airport/Aviation Center								
4301-4309	Airport Operations		$0	$0	$0	$0	$0	$0
Highways and Streets								
4311	Administration	11	$25,750	$11,305	$69,500	$77,000	$69,500	$0
4312	Highways and Streets	11	$784,225	$569,781	$787,308	$0	$757,308	$30,000
4313	Bridges		$0	$0	$0	$0	$0	$0
4316	Street Lighting	11	$18,440	$17,745	$17,000	$0	$17,000	$0
4319	Other		$25,000	$480	$0	$0	$0	$0

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Sanitation								
4321	Administration		$20,000	$20,000	$0	$0	$0	$0
4323	Solid Waste Collection	11	$106,012	$89,486	$112,603	$0	$112,603	$0
4324	Solid Waste Disposal	11	$90,307	$106,758	$100,055	$0	$100,055	$0
4325	Solid Waste Cleanup		$0	$0	$0	$0	$0	$0
4326-4329	Sewage Collection, Disposal and Other		$0	$0	$0	$0	$0	$0
Water Distribution and Treatment								
4331	Administration		$0	$0	$0	$0	$0	$0
4332	Water Services		$0	$0	$0	$0	$0	$0
4335-4339	Water Treatment, Conservation and Other		$0	$0	$0	$0	$0	$0
Electric								
4351-4352	Administration and Generation		$0	$0	$0	$0	$0	$0
4353	Purchase Costs		$0	$0	$0	$0	$0	$0
4354	Electric Equipment Maintenance		$0	$0	$0	$0	$0	$0
4359	Other Electric Costs		$0	$0	$0	$0	$0	$0
Health								
4411	Administration	11	$1,700	$1,200	$2,300	$0	$2,300	$0
4414	Pest Control	11	$20,110	$20,000	$20,110	$0	$20,110	$0
4415-4419	Health Agencies, Hospitals, and Other	11	$13,171	$12,171	$14,450	$0	$14,450	$0
Welfare								
4441-4442	Administration and Direct Assistance	11	$21,302	$14,788	$18,802	$2,500	$18,802	$0
4444	Intergovernmental Welfare Payments	11	$25,000	$21,600	$25,000	$0	$25,000	$0
4445-4449	Vendor Payments and Other		$0	$0	$0	$0	$0	$0
Culture and Recreation								
4520-4529	Parks and Recreation	11	$55,641	$19,169	$30,105	$0	$30,105	$0
4550-4559	Library	11	$296,751	$298,003	$303,551	$0	$304,865	$0
4583	Patriotic Purposes	11	$725	$225	$725	$0	$725	$0
4589	Other Culture and Recreation		$0	$0	$0	$0	$0	$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	11	$1,000	$599	$1,000	$0	$1,000	$0
4619	Other Conservation		$15,000	$15,000	$0	$0	$0	$0

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4631-4632	Redevelopment and Housing		$0	$0	$0	$0	$0	$0
4651-4659	Economic Development		$0	$0	$0	$0	$0	$0
Debt Service								
4711	Long Term Bonds and Notes - Principal	11	$80,000	$80,000	$80,000	$0	$80,000	$0
4721	Long Term Bonds and Notes - Interest	11	$19,750	$17,059	$19,760	$0	$19,760	$0
4723	Tax Anticipation Notes - Interest	11	$10	$0	$10	$0	$10	$0
4790-4799	Other Debt Service		$0	$0	$0	$0	$0	$0
Capital Outlay								
4901	Land		$0	$0	$0	$0	$0	$0
4902	Machinery, Vehicles, and Equipment		$0	$0	$0	$0	$0	$0
4903	Buildings		$0	$0	$0	$0	$0	$0
4909	Improvements Other than Buildings		$0	$0	$0	$0	$0	$0
Operating Transfers Out								
4912	To Special Revenue Fund		$0	$0	$0	$0	$0	$0
4913	To Capital Projects Fund		$0	$0	$0	$0	$0	$0
4914A	To Proprietary Fund - Airport		$0	$0	$0	$0	$0	$0
4914E	To Proprietary Fund - Electric		$0	$0	$0	$0	$0	$0
4914S	To Proprietary Fund - Sewer		$0	$0	$0	$0	$0	$0
4914W	To Proprietary Fund - Water		$0	$0	$0	$0	$0	$0
4918	To Non-Expendable Trust Funds		$0	$0	$0	$0	$0	$0
4919	To Agency Funds		$0	$0	$0	$0	$0	$0
Total Proposed Appropriations			**$3,937,982**	**$2,749,503**	**$4,206,752**	**$91,928**	**$4,151,127**	**$56,939**

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4916	To Expendable Trust Fund		$0	$0	$0	$0	$0	$0
4917	To Health Maintenance Trust Funds		$0	$0	$0	$0	$0	$0
4210-4214	Police	21	$0	$0	$2,000	$0	$2,000	$0
	Purpose: Police Equipment							
4215-4219	Ambulance	18	$0	$0	$20,000	$0	$20,000	$0
	Purpose: Purchase Automatic CPR Machine							
4215-4219	Ambulance	20	$0	$0	$3,000	$0	$3,000	$0
	Purpose: Ambulance Billing							
4915	To Capital Reserve Fund	14	$0	$0	$35,000	$0	$0	$35,000
	Purpose: Library Expansion CRF							
4915	To Capital Reserve Fund	15	$0	$0	$35,000	$0	$35,000	$0
	Purpose: Road Improvement							
4915	To Capital Reserve Fund	16	$0	$0	$35,000	$0	$35,000	$0
	Purpose: Town Equipment							
4915	To Capital Reserve Fund	17	$0	$0	$20,000	$0	$20,000	$0
	Purpose: Transfer Station Equipment							
Special Articles Recommended			**$0**	**$0**	**$150,000**	**$0**	**$115,000**	**$35,000**

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4153	Legal Expense	19	$0	$0	$25,000	$0	$25,000	$0
	Purpose: Professional Fees							
4312	Highways and Streets	13	$0	$0	$300,000	$0	$300,000	$0
	Purpose: Road Improvements							
4415-4419	Health Agencies, Hospitals, and Other	22	$0	$0	$500	$0	$500	$0
	Purpose: Seacoast Family Promise							
4902	Machinery, Vehicles, and Equipment	12	$0	$0	$75,000	$0	$0	$75,000
	Purpose: Purchase New Truck							
Individual Articles Recommended			**$0**	**$0**	**$400,500**	**$0**	**$325,500**	**$75,000**

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund	11	$0	$125,000	$125,000
3180	Resident Tax		$0	$0	$0
3185	Yield Tax	11	$0	$100	$100
3186	Payment in Lieu of Taxes		$0	$0	$0
3187	Excavation Tax		$0	$0	$0
3189	Other Taxes		$0	$0	$0
3190	Interest and Penalties on Delinquent Taxes	11	$0	$40,000	$40,000
9991	Inventory Penalties		$0	$0	$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	11	$0	$16,000	$16,000
3220	Motor Vehicle Permit Fees	11	$0	$1,000,000	$1,000,000
3230	Building Permits	11	$0	$90,000	$90,000
3290	Other Licenses, Permits, and Fees	11	$0	$40,000	$40,000
3311-3319	From Federal Government	11	$0	$30,000	$30,000
State Sources					
3351	Shared Revenues		$0	$0	$0
3352	Meals and Rooms Tax Distribution	11	$0	$199,000	$199,000
3353	Highway Block Grant	11	$0	$75,903	$75,903
3354	Water Pollution Grant		$0	$0	$0
3355	Housing and Community Development		$0	$0	$0
3356	State and Federal Forest Land Reimbursement		$0	$0	$0
3357	Flood Control Reimbursement		$0	$0	$0
3359	Other (Including Railroad Tax)	11	$0	$25,000	$25,000
3379	From Other Governments		$0	$0	$0
Charges for Services					
3401-3406	Income from Departments	11	$0	$45,000	$45,000
3409	Other Charges		$0	$0	$0
Miscellaneous Revenues					
3501	Sale of Municipal Property	11, 12	$0	$30,000	$5,000
3502	Interest on Investments	11	$0	$15,000	$15,000

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
3503-3509	Other	11	$0	$500	$500
Interfund Operating Transfers In					
3912	From Special Revenue Funds	18, 20	$0	$23,000	$23,000
3913	From Capital Projects Funds		$0	$0	$0
3914A	From Enterprise Funds: Airport (Offset)		$0	$0	$0
3914E	From Enterprise Funds: Electric (Offset)		$0	$0	$0
3914O	From Enterprise Funds: Other (Offset)		$0	$0	$0
3914S	From Enterprise Funds: Sewer (Offset)		$0	$0	$0
3914W	From Enterprise Funds: Water (Offset)		$0	$0	$0
3915	From Capital Reserve Funds		$0	$0	$0
3916	From Trust and Fiduciary Funds	11	$0	$10,000	$10,000
3917	From Conservation Funds		$0	$0	$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		$0	$0	$0
9998	Amount Voted from Fund Balance	14, 13, 17, 16, 15	$0	$425,000	$390,000
9999	Fund Balance to Reduce Taxes		$0	$0	$0
Total Estimated Revenues and Credits			**$0**	**$2,189,503**	**$2,129,503**

Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	$3,842,482	$4,206,752	$4,151,127
Special Warrant Articles Recommended	$25,000	$150,000	$115,000
Individual Warrant Articles Recommended	$70,500	$400,500	$325,500
TOTAL Appropriations Recommended	$3,937,982	$4,757,252	$4,591,627
Less: Amount of Estimated Revenues & Credits	$1,673,903	$2,189,503	$2,129,503
Estimated Amount of Taxes to be Raised	$2,264,079	$2,567,749	$2,462,124

Budget Committee Supplemental Schedule

1. Total Recommended by Budget Committee			**$4,591,627**
Less Exclusions:			
2. Principal: Long-Term Bonds & Notes	**4711**	**$80,000**	$80,000
3. Interest: Long-Term Bonds & Notes	**4721**	**$19,760**	$19,760
4. Capital outlays funded from Long-Term Bonds & Notes			$0
5. Mandatory Assessments			$0
6. Total Exclusions *(Sum of Lines 2 through 5 above)*			$99,760
7. Amount Recommended, Less Exclusions *(Line 1 less Line 6)*			**$4,491,867**
8. 10% of Amount Recommended, Less Exclusions *(Line 7 x 10%)*			$449,187

Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	$0
10. Voted Cost Items (Voted at Meeting)	$0
11. Amount voted over recommended amount *(Difference of Lines 9 and 10)*	$0

Mandatory Water & Waste Treatment Facilities (RSA 32:21):	
12. Amount Recommended (Prior to Meeting)	$0
13. Amount Voted (Voted at Meeting)	$0
14. Amount voted over recommended amount *(Difference of Lines 12 and 13)*	$0

15. Bond Override (RSA 32:18-a), Amount Voted	**$0**

Maximum Allowable Appropriations Voted At Meeting: *(Line 1 + Line 8 + Line 11 + Line 15)*	**$5,040,814**

New Hampshire
Department of
Revenue Administration

2017
Default Budget

Greenland

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: Jan. 23, 2017

For Assistance Please Contact:
NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
http://www.revenue.nh.gov/mun-prop/

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Governing Body Certifications		
Printed Name	**Position**	**Signature**
Paul Stavderson	Selectman	Paul Stavderson
John McDevitt	Selectman	John McDevitt
Vaughan Morgan	~~Selectman~~	
Jim Ralston	Selectman	Jim Ralston

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
https://www.proptax.org/

New Hampshire
Department of
Revenue Administration

2017
Default Budget

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	$0	$0	$0	$0
4130-4139	Executive	$204,070	$0	$0	$204,070
4140-4149	Election, Registration, and Vital Statistics	$63,110	$0	$0	$63,110
4150-4151	Financial Administration	$111,903	$4,570	$0	$116,473
4152	Revaluation of Property	$0	$0	$0	$0
4153	Legal Expense	$35,000	$0	$0	$35,000
4155-4159	Personnel Administration	$580,405	$82,000	$0	$662,405
4191-4193	Planning and Zoning	$32,800	$0	$0	$32,800
4194	General Government Buildings	$50,363	$0	$0	$50,363
4195	Cemeteries	$9,700	$0	$0	$9,700
4196	Insurance	$78,010	$7,780	$0	$85,790
4197	Advertising and Regional Association	$7,233	$900	$0	$8,133
4199	Other General Government	$1,420	$0	$0	$1,420
Public Safety					
4210-4214	Police	$760,813	$0	$0	$760,813
4215-4219	Ambulance	$11,760	$0	$0	$11,760
4220-4229	Fire	$283,291	$3,000	$0	$286,291
4240-4249	Building Inspection	$57,710	$0	$0	$57,710
4290-4298	Emergency Management	$25,000	$0	$0	$25,000
4299	Other (Including Communications)	$0	$0	$0	$0
Airport/Aviation Center					
4301-4309	Airport Operations	$0	$0	$0	$0
Highways and Streets					
4311	Administration	$25,750	$0	$0	$25,750
4312	Highways and Streets	$784,225	$0	$0	$784,225
4313	Bridges	$0	$0	$0	$0
4316	Street Lighting	$18,440	$0	$0	$18,440
4319	Other	$0	$0	$0	$0
Sanitation					
4321	Administration	$0	$0	$0	$0
4323	Solid Waste Collection	$106,012	$15,000	$0	$121,012
4324	Solid Waste Disposal	$90,307	$4,000	$0	$94,307
4325	Solid Waste Cleanup	$0	$0	$0	$0
4326-4329	Sewage Collection, Disposal and Other	$0	$0	$0	$0
Water Distribution and Treatment					
4331	Administration	$0	$0	$0	$0
4332	Water Services	$0	$0	$0	$0
4335-4339	Water Treatment, Conservation and Other	$0	$0	$0	$0
Electric					
4351-4352	Administration and Generation	$0	$0	$0	$0
4353	Purchase Costs	$0	$0	$0	$0
4354	Electric Equipment Maintenance	$0	$0	$0	$0

4359	Other Electric Costs	$0	$0	$0	$0
Health					
4411	Administration	$1,700	$0	$0	$1,700
4414	Pest Control	$20,110	$0	$0	$20,110
4415-4419	Health Agencies, Hospitals, and Other	$13,171	$0	$0	$13,171
Welfare					
4441-4442	Administration and Direct Assistance	$21,302	$0	$0	$21,302
4444	Intergovernmental Welfare Payments	$25,000	$0	$0	$25,000
4445-4449	Vendor Payments and Other	$0	$0	$0	$0
Culture and Recreation					
4520-4529	Parks and Recreation	$25,641	$0	$0	$25,641
4550-4559	Library	$296,751	$910	$0	$297,661
4583	Patriotic Purposes	$725	$0	$0	$725
4589	Other Culture and Recreation	$0	$0	$0	$0
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	$1,000	$0	$0	$1,000
4619	Other Conservation	$0	$0	$0	$0
4631-4632	Redevelopment and Housing	$0	$0	$0	$0
4651-4659	Economic Development	$0	$0	$0	$0
Debt Service					
4711	Long Term Bonds and Notes - Principal	$80,000	$0	$0	$80,000
4721	Long Term Bonds and Notes - Interest	$19,750	$0	$0	$19,750
4723	Tax Anticipation Notes - Interest	$10	$0	$0	$10
4790-4799	Other Debt Service	$0	$0	$0	$0
Capital Outlay					
4901	Land	$0	$0	$0	$0
4902	Machinery, Vehicles, and Equipment	$0	$0	$0	$0
4903	Buildings	$0	$0	$0	$0
4909	Improvements Other than Buildings	$0	$0	$0	$0
Operating Transfers Out					
4912	To Special Revenue Fund	$0	$0	$0	$0
4913	To Capital Projects Fund	$0	$0	$0	$0
4914A	To Proprietary Fund - Airport	$0	$0	$0	$0
4914E	To Proprietary Fund - Electric	$0	$0	$0	$0
4914S	To Proprietary Fund - Sewer	$0	$0	$0	$0
4914W	To Proprietary Fund - Water	$0	$0	$0	$0
4915	To Capital Reserve Fund	$0	$0	$0	$0
4916	To Expendable Trusts/Fiduciary Funds	$0	$0	$0	$0
4917	To Health Maintenance Trust Funds	$0	$0	$0	$0
4918	To Non-Expendable Trust Funds	$0	$0	$0	$0
4919	To Agency Funds	$0	$0	$0	$0
	Total Appropriations	**$3,842,482**	**$118,160**	**$0**	**$3,960,642**

Account Code	Reason for Reductions/Increases or One-Time Appropriations
4197	Rate Increases
4150-4151	Contractual Increases in Audit
4220-4229	Increase in Hydrant Rental Fees
4196	Contractual Increases
4550-4559	contractual increases
4155-4159	Statutory Increase in NHRS; Contractual Increase in Health Insurance
4323	Contractual Increase
4324	Contractual Increase

GREENLAND CENTRAL SCHOOL

2017

School Warrant
&
School Budget

Greenland School District

New Hampshire

Warrant and Budget

2017

To the inhabitants of the town of Greenland School District in the County of Rockingham in the state of New Hampshire qualified to vote in school district affairs are hereby notified and warned that the two phases of the Annual School District Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session):
Date: Monday, February 6, 2017 (snow date: Wednesday, February 8, 2017)
Time: 6: 30 p.m.
Location: Greenland Central School
Details: 70 Post Road Greenland, NH 03840

Second Session of Annual Meeting (Official Ballot Voting)
Date: Tuesday, March 14, 2017
Time: 8:00 a.m. – 7:00 p.m.
Location: Greenland Central School
Details: 70 Post Road Greenland, NH 03840

Article 1: 2017-18 Operating Budget

Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **$9,927,089 (Nine Million Nine Hundred Twenty-Seven Thousand Eighty-Nine Dollars)?** Should this article be defeated, the default budget shall be **$9,785,951 (Nine Million Seven Hundred Eighty-Five Thousand Nine Hundred Fifty-One Dollars)** which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

The Greenland School Board recommends the operating budget.
The Greenland Budget Committee recommends the operating budget.

Article 2: Full Day Kindergarten

To see if the Greenland School District will vote to raise and appropriate the sum of **$119,553 (One Hundred Nineteen Thousand Five Hundred Fifty-Three Dollars)** for making the current two-thirds (2/3) day kindergarten a full day kindergarten, to hire additional staff; to purchase additional supplies, furniture and equipment; and to add an additional class due to projected enrollment. (Majority vote required.) (NOTE: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article,
The Greenland Budget Committee recommends this warrant article.

Article 3: Special Education Expendable Trust Fund

To see if the Greenland School District will vote to raise and appropriate up to **$25,000 (Twenty-Five Thousand Dollars)** to be placed into the Special Education Expendable Trust Fund, previously established, with such sum to be funded from the remaining June 30, 2017 unassigned fund balance. (Majority vote required.) (NOTE: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant article.

Article 4: School Buildings and Grounds Expendable Trust Fund

To see if the Greenland School District will vote to raise and appropriate the sum of **$24,000 (Twenty-Four Thousand Dollars)** to be placed in the School Buildings and Grounds Expendable Trust Fund, previously established, with such sum to be funded through the rental income received from the property. (Majority vote required.) (NOTE: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant article.

Article 5: Tuition Expendable Trust Fund

To see if the Greenland School District will vote to raise and appropriate up to **$75,000 (Seventy-Five Thousand Dollars)** to be placed into the Tuition Expendable Trust Fund, previously established, with such sum to be funded from the remaining June 30, 2017 unassigned fund balance. (Majority vote required.) (NOTE: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant article.

Given under our hands, January 18, 2017		
We certify and attest that on or before January 20, 2017 we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at Greenland Town Hall, and delivered the original to the School District Clerk.		
Printed Name	Position	Signature
Patrick Walsh	Chair, School Board	
Randy Bunnell	School Board Member	
Sara Huestis	School Board Member	
Ann Mayer	School Board Member	
Sandra Tague	School Board Member	

GREENLAND SCHOOL DISTRICT DELIBERATIVE SESSION
MEETING MINUTES
2017
The State of New Hampshire

To the Inhabitants of the School District of Greenland in the County of Rockingham, and State of New Hampshire, qualified to hear the explanation of, and to participate in discussion and debate of, each of the warrant articles pursuant to RSA 40:13.

Warrant articles adopted at this First Session (Deliberative Session) will be placed on the Official Ballot for a vote at the Second Session, on March 14, 2017 at 8:00 o'clock in the forenoon until 7:00 o'clock in the evening at the Greenland Central School.

(Registered voters were asked to check in with the Supervisor of the Checklist before the meeting.)

The Deliberative Session of the Greenland School District was held on Monday, February 6, 2017. Moderator Dean Bouffard called the meeting to order at 6:30 P.M.

The Pledge of Allegiance was led by Moderator Bouffard.

Mr. Bouffard introduced the Greenland School District officials: Sandra Tague, Ann Mayer, Randy Bunnell, Sara Huestis, and Pat Walsh, School Board Members; Salvatore Petralia, Superintendent of Schools, and Kelli Killen, Assistant Superintendent of Schools; Sarah Reinhardt, Special Education Director; James Katkin, Business Administrator; Peter Smith, Principal of the Greenland Central School; Teegan von Burn, Assistant Principal of the Greenland Central School.

Moderator Bouffard explained the purpose and procedure for tonight's meeting. He reminded people that final action on these articles will occur on Tuesday, March 14, 2017, at the town election.

The "rules of order and conduct" were reviewed.

Moderator Bouffard called for action on the following articles.

Article 1: 2017-18 Operating Budget
Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **$9,927,089 (Nine Million Nine Hundred Twenty-Seven Thousand Eighty-Nine Dollars)?** Should this article be defeated, the default budget shall be **$9,785,951 (Nine Million Seven Hundred Eighty-Five Thousand Nine Hundred Fifty-One Dollars)** which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

The Greenland School Board recommends the operating budget.
The Greenland Budget Committee recommends the operating budget.

Moderator Bouffard explained the default budget may not be amended. The increase is due to PHS tuition, additional teacher, special education aide, health insurance, transportation due to PHS changing hours, retirement system, and special education transportation.

Increase of $256,979, (2.66%).

Article 1 will appear on the ballot as written.

Article 2: Full Day Kindergarten
To see if the Greenland School District will vote to raise and appropriate the sum of **$119,553 (One Hundred Nineteen Thousand Five Hundred Fifty-Three Dollars)** for making the current two-thirds (2/3) day kindergarten a full day kindergarten, to hire additional staff; to purchase additional supplies, furniture and equipment; and to add an additional class due to projected enrollment. (Majority vote required.) (NOTE: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article,
The Greenland Budget Committee recommends this warrant article.

Sara Huestis spoke in favor of Article 2.

Several residents expressed support of Warrant Article: John Dinger, Wendy Stanley Jones, George Crocker, John Hudson, Alison Baker, and Joe Leddy.

Article 2 will appear on the ballot as written.

Randy Bunnell made a motion to restrict reconsideration on Articles 1 and 2. Motion was seconded by Sara Huestis.

Vote by yellow card from residents was in favor of the motion.

Article 3: Special Education Expendable Trust Fund
To see if the Greenland School District will vote to raise and appropriate up to **$25,000 (Twenty-Five Thousand Dollars)** to be placed into the Special Education Expendable Trust Fund, previously established, with such sum to be funded from the remaining June 30, 2017 unassigned fund balance. (Majority vote required.) (NOTE: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant article.

Sandy Tague explained Article 3.

Resident Mark Connelly questioned the amount in fund presently.

Article 3 will appear on the ballot as written.

Article 4: School Buildings and Grounds Expendable Trust Fund
To see if the Greenland School District will vote to raise and appropriate the sum of **$24,000 (Twenty-Four Thousand Dollars)** to be placed in the School Buildings and Grounds Expendable Trust Fund, previously established, with such sum to be funded through the rental income received from the property. (Majority vote required.) (NOTE: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant article.

Randy Bunnell explained these funds would be utilized for the SAU Office and Greenland Central School.

Resident Mark Connelly questioned how much money is currently held. ($61,346)

Resident Colleen Penacho questioned how the funds will be used.

Pat Walsh explained the funds can be used for the SAU Office and Greenland Central School.

Article 4 will appear on the ballot as written.

Article 5: Tuition Expendable Trust Fund
To see if the Greenland School District will vote to raise and appropriate up to **$75,000 (Seventy-Five Thousand Dollars)** to be placed into the Tuition Expendable Trust Fund, previously established, with such sum to be funded from the remaining June 30, 2017 unassigned fund balance. (Majority vote required.) (NOTE: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant article.

Ann Mayer explained the Warrant Article.

Resident Amy O'Brien asked if there was a more reliable way to forecast Portsmouth High School enrollment from Greenland Central School, and if we monitor/follow-up.

Resident Mark Connelly asked how much money is current in the fund ($291,000), and ($170,000) paid out.

$75,000 will be put back into the fund if passed.

Article 5 will appear on the ballot as written.

Closing:

Mr. Salvatore Petralia gave thanks and recognition to outgoing School Board Members: Sandra Tague, and Ann Mayer, on this, their last Deliberative Session.

A motion to adjourn was made.

Mr. Dean Bouffard adjourned the meeting at 7:20 P.M. by stating that all Articles would be moved to the ballot on March 14, 2017.

Respectfully submitted,

Jonathan D. Dowling
School District Clerk

ABSENTEE
OFFICIAL BALLOT
ANNUAL SCHOOL MEETING
TOWN OF
GREENLAND, NEW HAMPSHIRE
March 14, 2017

Jonathan Dowling
JONATHAN DOWLING, SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

1. To vote, fill in the oval(s) ◯ opposite your choice(s) like this ●
2. To write-in a candidate not on the ballot, write the name on the line provided for the office and fill in the oval ◯ opposite the write-in line, like this ●

SCHOOL OFFICES

School Board Member

THREE YEARS — Vote for TWO

- LEONARD M. SCHWAB ◯
- ALYSON BARYIAMES ◯
- MARIA EMORY ◯
- (WRITE-IN) ◯
- (WRITE-IN) ◯

School Clerk

TWO YEARS — Vote for ONE

- (WRITE-IN) ◯

ARTICLES

Article 1.
Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **$9,927,089 (Nine Million Nine Hundred Twenty-Seven Thousand Eighty-Nine Dollars)?** Should this article be defeated, the default budget shall be **$9,785,951 (Nine Million Seven Hundred Eighty-Five Thousand Nine Hundred Fifty-One Dollars)** which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

The Greenland School Board recommends the operating budget.
The Greenland Budget Committee recommends the operating budget.

YES ◯
NO ◯

Article 2.
To see if the Greenland School District will vote to raise and appropriate the sum of **$119,553 (One Hundred Nineteen Thousand Five Hundred Fifty-Three Dollars)** for making the current two-thirds (2/3) day kindergarten a full day kindergarten, to hire additional staff; to purchase additional supplies, furniture and equipment; and to add an additional class due to projected enrollment. (Majority vote required.) (NOTE: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant article.

YES ◯
NO ◯

Article 3.
To see if the Greenland School District will vote to raise and appropriate up to **$25,000 (Twenty-Five Thousand Dollars)** to be placed into the Special Education Expendable Trust Fund, previously established, with such sum to be funded from the remaining June 30, 2017 unassigned fund balance. (Majority vote required.) (NOTE: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant article.

YES ◯
NO ◯

Article 4.
To see if the Greenland School District will vote to raise and appropriate the sum of **$24,000 (Twenty-Four Thousand Dollars)** to be placed in the School Buildings and Grounds Expendable Trust Fund, previously established, with such sum to be funded through the rental income received from the property. (Majority vote required.) (NOTE: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant article.

YES ◯
NO ◯

Article 5.
To see if the Greenland School District will vote to raise and appropriate up to **$75,000 (Seventy-Five Thousand Dollars)** to be placed into the Tuition Expendable Trust Fund, previously established, with such sum to be funded from the remaining June 30, 2017 unassigned fund balance. (Majority vote required.) (NOTE: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant.

YES ◯
NO ◯

New Hampshire
Department of
Revenue Administration

2017
MS-27

Greenland School District

FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from **July 1, 2017 to June 30, 2018**
Form Due Date: **20 days after the meeting**

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT
This form was posted with the warrant on: January 17, 2017

For assistance please contact the NH DRA Municipal and Property Division
P: (603) 230-5090 F: (603) 230-5947 http://www.revenue.nh.gov/mun-prop/

SCHOOL BUDGET COMMITTEE CERTIFICATION
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

School Budget Committee Members	
Printed Name	Signature
Mary McDonough	
Bob Krasko	
Alyson Baryiames	
Stephen McKenzie	
Jamie Connelly	
Kristen Syphers	
Mark Connelly	
Sharon Hussey-McLaughlin	
Patty Porter	
Patrick Walsh	
Paul Sanderson	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
https://www.proptax.org/

Appropriations

Account Code	Description	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Instruction								
1100-1199	Regular Programs	1	$4,274,459	$4,505,703	$4,560,188	$0	$4,560,188	$0
1200-1299	Special Programs	1	$767,520	$958,411	$914,488	$0	$914,488	$0
1300-1399	Vocational Programs		$0	$0	$0	$0	$0	$0
1400-1499	Other Programs	1	$84,073	$141,106	$120,286	$0	$120,286	$0
1500-1599	Non-Public Programs		$0	$0	$0	$0	$0	$0
1600-1699	Adult/Continuing Education Programs	1	$0	$0	$0	$0	$0	$0
1700-1799	Community/Junior College Education Programs		$0	$0	$0	$0	$0	$0
1800-1899	Community Service Programs		$0	$0	$0	$0	$0	$0
Support Services								
2000-2199	Student Support Services	1	$280,102	$331,067	$339,879	$0	$339,879	$0
2200-2299	Instructional Staff Services	1	$184,342	$193,581	$190,556	$0	$190,556	$0
General Administration								
0000-0000	Collective Bargaining		$0	$0	$0	$0	$0	$0
2310 (840)	School Board Contingency		$0	$0	$0	$0	$0	$0
2310-2319	Other School Board	1	$44,221	$38,568	$44,752	$0	$44,752	$0
Executive Administration								
2320 (310)	SAU Management Services	1	$323,470	$343,329	$406,557	$0	$406,557	$0
2320-2399	All Other Administration		$0	$0	$0	$0	$0	$0
2400-2499	School Administration Service	1	$192,876	$280,197	$282,330	$0	$282,330	$0
2500-2599	Business	1	$5,129	$7,000	$5,800	$0	$5,800	$0
2600-2699	Plant Operations and Maintenance	1	$420,330	$459,752	$457,740	$0	$457,740	$0
2700-2799	Student Transportation	1	$314,015	$383,937	$438,525	$0	$438,525	$0
2800-2999	Support Service, Central and Other	1	$1,288,496	$1,375,644	$1,552,409	$0	$1,552,409	$0
Non-Instructional Services								
3100	Food Service Operations	1	$86,018	$95,145	$90,659	$0	$90,659	$0
3200	Enterprise Operations		$0	$0	$0	$0	$0	$0
Facilities Acquisition and Construction								
4100	Site Acquisition		$0	$0	$0	$0	$0	$0
4200	Site Improvement		$0	$0	$0	$0	$0	$0
4300	Architectural/Engineering		$0	$0	$0	$0	$0	$0

Account Code	Description	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4400	Educational Specification Development		$0	$0	$0	$0	$0	$0
4500	Building Acquisition/Construction		$0	$0	$0	$0	$0	$0
4600	Building Improvement Services	1	$69,398	$36,000	$37,000	$0	$37,000	$0
4900	Other Facilities Acquisition and Construction		$0	$0	$0	$0	$0	$0
Other Outlays								
5110	Debt Service - Principal	1	$325,000	$325,000	$320,000	$0	$320,000	$0
5120	Debt Service - Interest	1	$104,052	$100,270	$85,920	$0	$85,920	$0
Fund Transfers								
5220-5221	To Food Service		$0	$0	$0	$0	$0	$0
5222-5229	To Other Special Revenue	1	$52,464	$50,000	$80,000	$0	$80,000	$0
5230-5239	To Capital Projects		$0	$0	$0	$0	$0	$0
5254	To Agency Funds		$0	$0	$0	$0	$0	$0
5300-5399	Intergovernmental Agency Allocation		$0	$0	$0	$0	$0	$0
9990	Supplemental Appropriation		$0	$0	$0	$0	$0	$0
9992	Deficit Appropriation		$0	$0	$0	$0	$0	$0
Total Proposed Appropriations			**$8,815,965**	**$9,624,710**	**$9,927,089**	**$0**	**$9,927,089**	**$0**

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
5251	To Capital Reserve Fund		$0	$0	$0	$0	$0	$0
5253	To Non-Expendable Trust Fund		$0	$0	$0	$0	$0	$0
1100-1199	Regular Programs	2	$0	$0	$75,203	$0	$75,203	$0
	Purpose: Full Day Kindergarten							
2800-2999	Support Service, Central and Other	2	$0	$0	$44,350	$0	$44,350	$0
	Purpose: Full Day Kindergarten							
5252	To Expendable Trusts/Fiduciary Funds	3	$0	$0	$25,000	$0	$25,000	$0
	Purpose: Special Education Expendable Trust Fund							
5252	To Expendable Trusts/Fiduciary Funds	4	$0	$0	$24,000	$0	$24,000	$0
	Purpose: School Buildings and Grounds Expendable Trust Fund							
5252	To Expendable Trusts/Fiduciary Funds	5	$0	$0	$75,000	$0	$75,000	$0
	Purpose: Tuition Expendable Trust Fund							
Special Articles Recommended			**$0**	**$0**	**$243,553**	**$0**	**$243,553**	**$0**

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Individual Articles Recommended								

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Local Sources					
1300-1349	Tuition		$2,500	$0	$0
1400-1449	Tranportation Fees		$0	$0	$0
1500-1599	Earnings on Investments		$0	$0	$0
1600-1699	Food Service Sales	1	$65,000	$65,000	$65,000
1700-1799	Student Activities		$0	$0	$0
1800-1899	Community Service Activities		$0	$0	$0
1900-1999	Other Local Sources	1	$30,400	$31,400	$31,400
State Sources					
3210	School Building Aid	1	$106,964	$106,964	$106,964
3215	Kindergarten Building Aid		$0	$0	$0
3220	Kindergarten Aid		$0	$0	$0
3230	Catastrophic Aid	1	$29,374	$29,000	$29,000
3240-3249	Vocational Aid		$0	$0	$0
3250	Adult Education		$0	$0	$0
3260	Child Nutrition	1	$1,200	$1,200	$1,200
3270	Driver Education		$0	$0	$0
3290-3299	Other State Sources		$0	$0	$0
Federal Sources					
4100-4539	Federal Program Grants	1	$40,000	$41,000	$41,000
4540	Vocational Education		$0	$0	$0
4550	Adult Education		$0	$0	$0
4560	Child Nutrition	1	$16,000	$17,000	$17,000
4570	Disabilities Programs		$0	$0	$0
4580	Medicaid Distribution	1	$48,000	$45,000	$45,000
4590-4999	Other Federal Sources (non-4810)		$0	$0	$0
4810	Federal Forest Reserve		$0	$0	$0
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		$0	$0	$0
5140	Reimbursement Anticipation Notes		$0	$0	$0
5221	Transfer from Food Service Special Reserve Fund		$0	$0	$0
5222	Transfer from Other Special Revenue Funds		$0	$0	$0
5230	Transfer from Capital Project Funds		$0	$0	$0
5251	Transfer from Capital Reserve Funds		$0	$0	$0

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
5252	Transfer from Expendable Trust Funds		$0	$0	$0
5253	Transfer from Non-Expendable Trust Funds		$0	$0	$0
5300-5699	Other Financing Sources		$0	$0	$0
9997	Supplemental Appropriation (Contra)		$0	$0	$0
9998	Amount Voted from Fund Balance	4, 5, 3	$0	$124,000	$124,000
9999	Fund Balance to Reduce Taxes	1	$0	$4,195	$4,195
Total Estimated Revenues and Credits			**$339,438**	**$464,759**	**$464,759**

Budget Summary

Item	Current Year	School Board Ensuing Year	Budget Committee Ensuing Year
Operating Budget Appropriations Recommended	$9,584,790	$9,927,089	$9,927,089
Special Warrant Articles Recommended	$45,400	$243,553	$243,553
Individual Warrant Articles Recommended	$64,301	$0	$0
TOTAL Appropriations Recommended	$9,694,491	$10,170,642	$10,170,642
Less: Amount of Estimated Revenues & Credits	$415,359	$464,759	$464,759
Estimated Amount of State Education Tax/Grant		$0	$0
Estimated Amount of Taxes to be Raised for Education		$9,705,883	$9,705,883

Budget Committee Supplemental Schedule

1. Total Recommended by Budget Committee	**$10,170,642**
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	$320,000
3. Interest: Long-Term Bonds & Notes	$85,920
4. Capital outlays funded from Long-Term Bonds & Notes	$0
5. Mandatory Assessments	$406,557
6. Total Exclusions *(Sum of Lines 2 through 5 above)*	$812,477
7. Amount Recommended, Less Exclusions *(Line 1 less Line 6)*	**$9,358,165**
8. 10% of Amount Recommended, Less Exclusions *(Line 7 x 10%)*	$935,817

Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	$0
10. Voted Cost Items (Voted at Meeting)	$0
11. Amount voted over recommended amount *(Difference of Lines 9 and 10)*	$0

12. Bond Override (RSA 32:18-a), Amount Voted	**$0**

Maximum Allowable Appropriations Voted At Meeting: *(Line 1 + Line 8 + Line 11 + Line 12)*	**$11,106,459**

New Hampshire
Department of
Revenue Administration

2017

SUPPLEMENTAL SIGNATURE SHEET
Greenland School District

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
https://www.proptax.org/

CERTIFICATION
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Governing Body Certifications		
Name	Position	Signature
Mary McDonough	Chairperson	
Bob Krasko	Vice Chairperson	
Alyson Baryiames	Budget Com. Member	
Stephen McKenzie	Budget Com. Member	
Jamie Connelly	Budget Com. Member	
Kristen Syphers	Budget Com. Member	
Mark Connelly	Budget Com. Member	
Sharon Hussey-McLaughlin	Budget Com. Member	
Patty Porter	Budget Com. Member	
Patrick Walsh	Budget Com. Member	
Paul Sanderson	Budget Com. Member	

Budget Committee Supplemental Schedule

1. Total Recommended by Budget Committee	**$10,170,642**
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	$320,000
3. Interest: Long-Term Bonds & Notes	$85,920
4. Capital outlays funded from Long-Term Bonds & Notes	$0
5. Mandatory Assessments	$406,557
6. Total Exclusions *(Sum of Lines 2 through 5 above)*	$812,477
7. Amount Recommended, Less Exclusions *(Line 1 less Line 6)*	**$9,358.165**
8. 10% of Amount Recommended, Less Exclusions *(Line 7 x 10%)*	$935,816

Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	$0
10. Voted Cost Items (Voted at Meeting)	$0
11. Amount voted over recommended amount *(Difference of Lines 9 and 10)*	$0

12. Bond Override (RSA 32:18-a), Amount Voted	**$0**

Maximum Allowable Appropriations Voted At Meeting: ***(Line 1 + Line 8 + Line 11 + Line 12)***	**$11,106,458**

New Hampshire
Department of
Revenue Administration

2017
Default Budget

Greenland School District

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: January 17, 2017

For Assistance Please Contact:
NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
http://www.revenue.nh.gov/mun-prop/

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

School Board or Budget Committee Certifications		
Printed Name	**Position**	**Signature**
Mary McDonough	Chairperson	
Bob Krasko	Vice Chairperson	
Alyson Baryiames	Budget Com. Member	
Stephen McKenzie	Budget Com. Member	
Jamie Connelly	Budget Com. Member	
Kristen Syphers	Budget Com. Member	
Mark Connelly	Budget Com. Member	
Sharon Hussey-McLaughlin	Budget Com. Member	
Patty Porter	Budget Com. Member	
Patrick Walsh	Budget Com. Member	
Paul Sanderson	Budget Com. Member	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
https://www.proptax.org/

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Administration					
0000-0000	Collective Bargaining	$0	$0	$0	$0
2310 (840)	School Board Contingency	$0	$0	$0	$0
2310-2319	Other School Board	$38,568	$0	$0	$38,568
Instruction					
1100-1199	Regular Programs	$4,452,631	$43,074	$0	$4,495,705
1200-1299	Special Programs	$947,997	($36,906)	$0	$911,091
1300-1399	Vocational Programs	$0	$0	$0	$0
1400-1499	Other Programs	$141,106	($22,239)	$0	$118,867
1500-1599	Non-Public Programs	$0	$0	$0	$0
1600-1699	Adult/Continuing Education Programs	$0	$0	$0	$0
1700-1799	Community/Junior College Education Programs	$0	$0	$0	$0
1800-1899	Community Service Programs	$0	$0	$0	$0
Support Services					
2000-2199	Student Support Services	$326,588	($7,624)	$0	$318,964
2200-2299	Instructional Staff Services	$191,906	$4,461	$0	$196,367
Executive Administration					
2320 (310)	SAU Management Services	$343,329	$63,228	$0	$406,557
2320-2399	All Other Administration	$0	$0	$0	$0
2400-2499	School Administration Service	$280,197	$0	$0	$280,197
2500-2599	Business	$7,000	$0	$0	$7,000
2600-2699	Plant Operations and Maintenance	$459,752	$0	$0	$459,752
2700-2799	Student Transportation	$383,937	$62,573	$0	$446,510
2800-2999	Support Service, Central and Other	$1,375,644	$143,664	$0	$1,519,308
Non-Instructional Services					
3100	Food Service Operations	$95,145	$0	$0	$95,145
3200	Enterprise Operations	$0	$0	$0	$0
Facilities Acquisition and Construction					
4100	Site Acquisition	$0	$0	$0	$0
4200	Site Improvement	$0	$0	$0	$0
4300	Architectural/Engineering	$0	$0	$0	$0
4400	Educational Specification Development	$0	$0	$0	$0
4500	Building Acquisition/Construction	$0	$0	$0	$0
4600	Building Improvement Services	$36,000	$0	$0	$36,000
4900	Other Facilities Acquisition and Construction	$0	$0	$0	$0
Other Outlays					
5110	Debt Service - Principal	$325,000	($5,000)	$0	$320,000
5120	Debt Service - Interest	$100,270	($14,350)	$0	$85,920
Fund Transfers					
5220-5221	To Food Service	$0	$0	$0	$0
5222-5229	To Other Special Revenue	$50,000	$0	$0	$50,000
5230-5239	To Capital Projects	$0	$0	$0	$0

5251	To Capital Reserve Fund	$0	$0	$0	$0
5252	To Expendable Trusts/Fiduciary Funds	$0	$0	$0	$0
5253	To Non-Expendable Trust Funds	$0	$0	$0	$0
5254	To Agency Funds	$0	$0	$0	$0
5300-5399	Intergovernmental Agency Allocation	$0	$0	$0	$0
9990	Supplemental Appropriation	$0	$0	$0	$0
9992	Deficit Appropriation	$0	$0	$0	$0
	Total Appropriations	**$9,555,070**	**$230,881**	**$0**	**$9,785,951**

Account Code	Reason for Reductions/Increases or One-Time Appropriations
5120	Decrease to Interest
5110	Decrease to Principal Payment
2200-2299	Technology Internet Subscriptions, Technology Hardware Additional
1400-1499	Decrease in extended School Year Services
1100-1199	Salaries
2320 (310)	Increase in Personnel
1200-1299	Decrease in Special Education Contracted Services
2000-2199	Decrease in Psychological Testing Services
2700-2799	Portsmouth High School has changed beginning and ending times requiring additional busing
2800-2999	Benefit cost increases

ANNUAL REPORTS OF THE GREENLAND SCHOOL DISTRICT

Greenland, New Hampshire

Fiscal Year July 1, 2015 to June 30, 2016

MATERIAL INCLUDED IN THIS REPORT

School District Officers
Minutes of the District Meeting
Treasurer's Report
Superintendent's Report
Assistant Superintendent's Report
Special Education Director's Report
Greenland Central School Principal's Report
Portsmouth High School Principal's Report
2016 Wages of School Employees
Greenland Central School Statistics
General Fall Enrollment Report
Teachers and Staff
Data for Greenland's 2016 High School Graduates
Report of the Independent Auditor

SCHOOL DISTRICT OFFICERS

		Term Expires
SCHOOL BOARD	Randy Bunnell	2018
	Sara Huestis	2018
	Ann Mayer	2017
	Sandra Tague	2017
	Patrick Walsh	2019
MODERATOR	Dean K. Bouffard	2019
CLERK	Johnathan Dowling	2019
TREASURER	Jerrian Hartmann	2018

SUPERINTENDENT OF SCHOOLS – Salvatore H. Petralia

GREENLAND SCHOOL DISTRICT DELIBERATIVE SESSION
MEETING MINUTES
2016
The State of New Hampshire

To the inhabitants of the town of Greenland School District in the County of Rockingham in the state of New Hampshire qualified to vote in school district affairs are hereby notified and warned that the two phases of the Annual School District Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session):
Date: February 1, 2016 (snow date: February 3, 2016)
Time: 6:30 p.m.
Location: Greenland Central School
Details: 70 Post Road, Greenland, NH

Second Session of Annual Meeting (Official Ballot Voting)
Date: March 8, 2016
Time: 8:00 a.m. – 7:00 p.m.
Location: Greenland Central School
Details: 70 Post Road, Greenland, NH

Meeting Minutes of the Deliberative Session

(Registered voters were asked to check in with the Supervisor of the Checklist before the meeting.)

The Deliberative Session of the Greenland School District was held on Monday, February 1, 2016. Moderator Dean Bouffard called the meeting to order at 6:30 P.M.

The Pledge of Allegiance was led by Moderator Bouffard.

Mr. Bouffard introduced the Greenland School District officials: Sandra Tague, Ann Mayer, Randy Bunnell, Sara Huestis, and Pat Walsh, School Board members; Salvatore Petralia, Superintendent of Schools; Pat Dowey, Special Education Director; James Katkin, Business Administrator; and Peter Smith, Principal of the Greenland Central School.

Moderator Bouffard explained the purpose and procedure for tonight's meeting. He reminded people that final action on these articles will occur on Tuesday, March 8, 2016, at the town election.

The "rules of order and conduct" were reviewed.

Moderator Bouffard called for action on the following articles.

Article 1: 2016-17 Operating Budget

Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **$9,584,790 (Nine Million Five Hundred Eighty-Four Thousand Seven Hundred Ninety Dollars)**? Should this article be defeated, the default budget shall be **$9,392,027 (Nine Million Three Hundred Ninety Two Thousand Twenty Seven Dollars)**, which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (Note: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

The Greenland School Board recommends the operating budget.
The Greenland Budget Committee recommends the operating budget.

Mrs. Tague amended the article to reduce the amount by $50,000. The amendment was seconded by Mr. Bunnell. The Portsmouth High School starting time will not change next year, therefore there is no need for extra bus transportation.

There was no discussion, and the amendment was adopted. The new amount for consideration is $9,534,790.

Mrs. Tague proposed a second amendment to increase the operating budget by $25,619. This increase will reinstate the Occupational Therapist's position from 60% to 80%. The amendment was seconded by Mrs. Huestis. The amount now in consideration is **$9,560,409**. This amount does include funding for an assistant principal.

Several residents expressed appreciation to the Board.

The motion was adopted by a majority show of hands.

Article 1 will appear on the ballot as amended

Article 2: Collective Bargaining Agreement

To see if the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Greenland School Board and the Association of Coastal Teachers - Greenland which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2016-17	$64,301
2017-18	63,237
2018-19	66,416

2019-20	66,171
2020-21	59,614

and further to raise and appropriate **$64,301 (Sixty Four Thousand Three Hundred One Dollars)** for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (Majority vote required.) (Note: This appropriation is in addition to warrant Article 1, the operating budget.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant article.

Mr. Walsh spoke to the article. There were no questions or discussion.

Article 2 will appear on the ballot as written.

Article 3: Special Meeting for Defeated/Amended Collective Bargaining Agreement

Shall the school district, if warrant article #2 is defeated, authorize the governing body to call one special meeting, at its option, to address warrant article #2 cost items only? (Majority vote required.)

There were no questions or discussion.

Article 3 will appear on the ballot as written.

Article 4: Appropriate to School Building & Grounds Expendable Trust Fund

To see if the school district will vote to raise and appropriate the sum of **$20,400 (Twenty Thousand Four Hundred Dollars)** to be added to the School Building & Grounds Expendable Trust Fund previously established. (Majority vote required.) (Note: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant article.

There were no questions or discussion.

Article 4 will appear on the ballot as written.

Article 5: Establish, Add Funds, and Name Agents for a Special Education Expendable Trust Fund

To see if the school district will vote to establish a Special Education Expendable Trust Fund per RSA 198:20-c, V for the meeting of the expenses of educating educationally disabled students and to raise and appropriate up to **$25,000 (Twenty Five Thousand Dollars)** to come from the remaining June 30, 2016 unassigned fund balance to be placed in the fund; further to name the school board as agents to expend from the fund. (Majority vote required) (Note: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant article.

Mr. Walsh explained that the funds in this article would be used for any unforeseen special education expenses. There will be no impact on the tax rate. Any expenditure of funds must be approved at a public hearing.

Mary McDonough, chairman of the Greenland Budget Committee, clarified the intent and usage.

Article 5 will appear on the ballot as written.

A motion to adjourn was made by Mrs. Mayer and seconded by Mrs. Tague.

The meeting was adjourned at 7:08 P.M.

There were sixty-one (61) registered voters in attendance at this meeting.

Respectfully submitted,

Sheila H. Pratt

Sheila H. Pratt
School District Clerk

REPORT OF
THE SCHOOL DISTRICT TREASURER

Fiscal year July 1, 2015 to June 30, 2016

Cash on hand July 1, 2015	749,618.79
Received from Selectmen	
Current Appropriation	6,762,462.00
Deficit Appropriation	-
Balance of Previous Appropriations	-
Advance on Next Year's Appropriation	-
Revenue from State Sources	548,337.44
Revenue from Federal Sources	1,725,749.41
Received from Tuitions	575.36
Received as Income from Trust Funds	6.52
Received from Sale of Notes and Bonds	-
Received from Capital Reserve Funds	-
Received from all Other Sources	172,700.78
Total Receipts	9,209,831.51
Total Amount Available for Fiscal Year	9,959,450.30
Less School Board Orders Paid	8,870,051.05
Balance on Hand June 30, 2016	1,089,399.25

/s/ Jerrian S. Hartmann
School District Treasurer
July 29,2016

Salvatore H. Petralia
Superintendent of Schools

I am honored to present my annual report to the citizens of Greenland. Our focus at Greenland Central School and throughout the entire SAU is to provide high-quality education to the students and families in the community. We hold steady in our belief of academic rigor, high student achievement, and accountability. We believe that all students are entitled to a high-quality learning experience that focuses on the individual needs of the child, maximizes their potential, and develops the critical thinking, problem-solving, and analytical skills necessary to be successful in secondary education and in adult life.

The success of the student population at Greenland Central School is the result of a rigorous academic curriculum, supported by an extremely qualified teaching and support staff. Enrichment activities, extracurricular opportunities, parent involvement, and community involvement are hallmarks that make Greenland Central School a thriving school. Various data points are used to measure the success of our schools. A review of our state assessments indicates that Greenland students perform well above the state average in English Language Arts and Mathematics. Greenland students continue to achieve at high levels as they move on to Portsmouth High School. Greenland students have consistently ranked among the top students upon graduating from Portsmouth High School.

The faculty at Greenland Central School continues working on district-wide initiatives which include the implementation of New Hampshire's Career and College Readiness Standards, preparing for the state assessments, and supporting the work around competency-based education. Greenland staff members collaborate routinely with other SAU 50 staff by researching best practices, piloting new programs, and visiting other schools as part of our district-wide professional learning initiatives. The Greenland Educational Improvement Plan continues to guide the mission and vision at Greenland Central School in support of building and district-wide needs.

This past summer, the SAU 50 Administration and Greenland School Board began a conversation about the possibility of offering full-day kindergarten at Greenland Central School. As a result of these discussions, a Full-Day Kindergarten Exploratory Committee was established and charged with examining the current state of kindergarten at Greenland Central School and exploring the feasibility of offering a full-day program. Greenland staff, school board members, parents, and SAU 50 administration were members of this committee. After several meetings reviewing research on full-day kindergarten, synthesizing feedback from the Parent / Community Forum, and analyzing responses form the parent survey, the Full-Day Kindergarten Committee made a recommendation to the Greenland School Board to offer full-day kindergarten at Greenland Central School beginning in the fall of 2017. This initiative is included in the proposed FY 2018 school district budget and will appear on the ballot in March as a separate warrant article. I am most appreciative of the work conducted by the committee and appreciate the positive support received from the Greenland School Board and Greenland community.

I am pleased to report that two Greenland staff members were among seven recipients of grant awards through the Clipper Foundation. The awards were focused on two subject areas supporting STEM (science, technology, engineering and mathematics) and Health & Wellness. Stacey Gosselin, Greenland's Physical Education Teacher, was awarded funding to support 30 Polar Bluetooth Smart Heart Rate Sensor Kits where students in Grades 6-8 will have the opportunity to use heart rate sensors during their physical education class and monitor the amount of times they are in their target heart rate zones. Beth Sommers was awarded funding for her project entitled "Creating, Coding, and Engineering through Elementary Robotics". This project enhances students' exposure to STEM education and is focused on students in grades 2 through 4. Congratulations to both Stacey and Beth for their fine work!

I am privileged to work with exceptional leaders across the SAU. In Greenland, Peter Smith is a visible presence not only in the school, but throughout the community. Peter is extremely child-centered, well respected by staff and provides sound leadership to an exceptional team of educators. Earlier this fall, Peter formally announced his intention to retire from his position at the end of the academic year after serving the Greenland community for 24 years. However, after careful deliberation with his family, the school board, and me, Peter has decided to rescind his letter and will return as Principal of Greenland Central School for the 2017-2018 academic year. The Greenland School Board and the SAU 50 Administration fully support Peter's decision.

This summer, Greenland Central School welcomed Teegan von Burn as the new assistant principal. Ms. Von Burn formerly served as the assistant principal at Carleton Innovation School in Salem, Massachusetts. She quickly acclimated to her new position providing valuable leadership in supervision and evaluation, budgeting, and professional development. Teegan has proven to be a valued member of the Greenland staff.

Members of the Greenland School Board, led by Chairperson Patrick Walsh, provide valued expertise in developing and adopting school board policies that define the operational aspects of the school district. I am most appreciative of our entire elected school board whose members are strong advocates in support of public education, devoting countless hours to school board meetings, analysis of budget proposals, school board policy, and district-wide initiatives.

As your superintendent, I am proud to serve and committed to working toward continuous improvement across the entire SAU. I am most appreciative of everyone's effort in working collaboratively; with school board members, representatives of the municipality, educators, parents, and students. We all share the common goal of providing the best education for students and their families.

Sincerely,

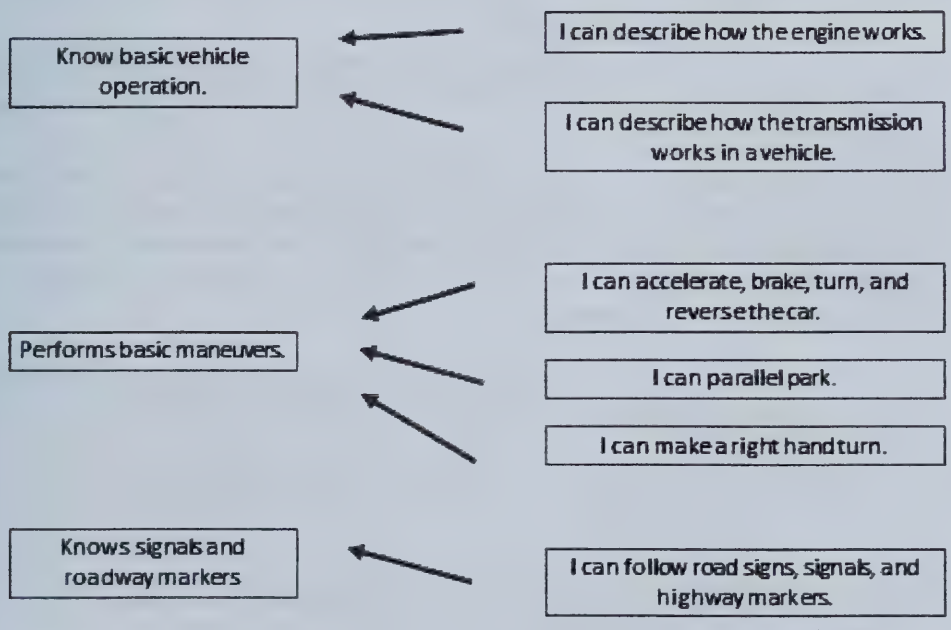
Salvatore Petralia
Superintendent, SAU 50

Kelli R. Killen
Assistant Superintendent

Curriculum: *Adopted: September 2016*

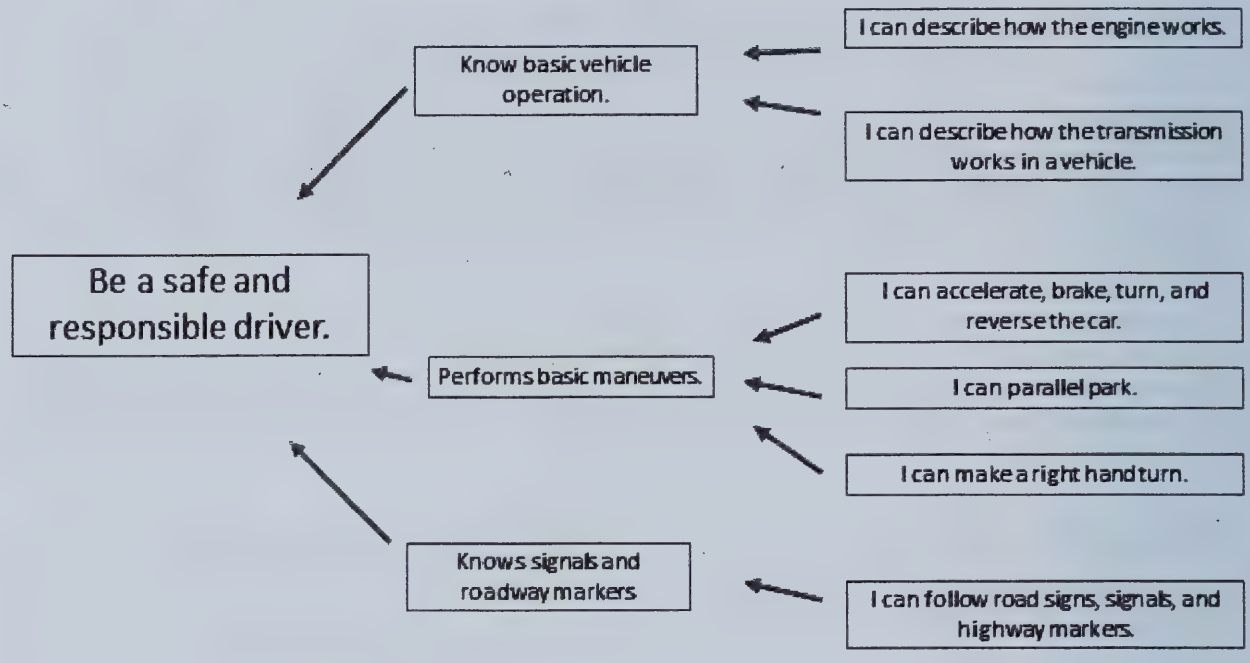
The curriculum in SAU 50 has been developed by teachers responsible for instruction and assessment of that subject. All curriculum was developed through the Understanding by Design process. It begins with "the end in mind" starting with how we want students to apply and demonstrate their learning and planning backwards from that ultimate outcome or competency. Therefore, our curriculum is competency based.

An illustration of a competency based system is driving. There are standards associated with driving, such as basic vehicle operation, basic vehicle maneuvers, rules of the road, signs, and signals, to name just a few. In order to meet those standards, someone must have essential skills and knowledge. The diagram below illustrates this.

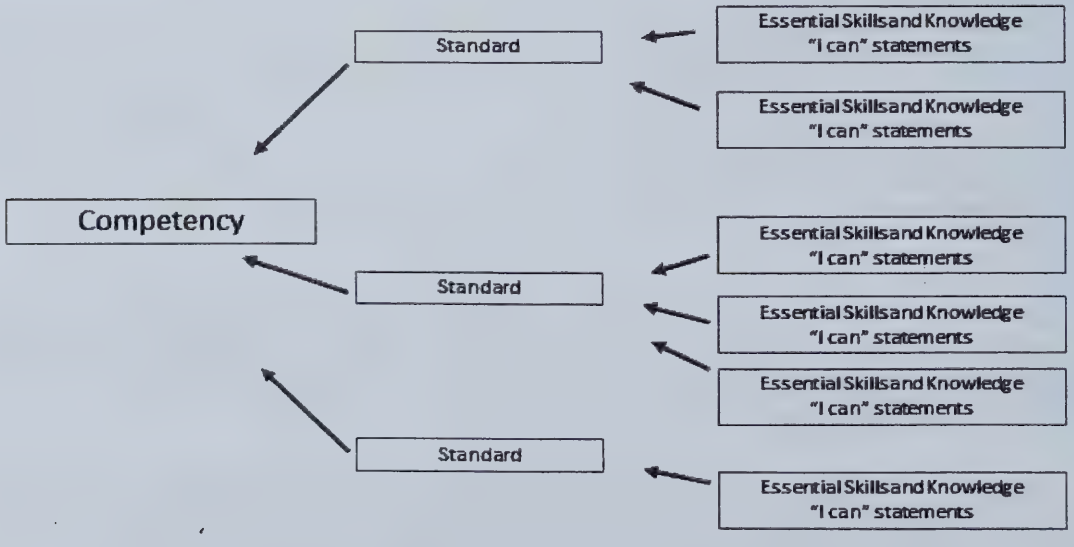


In the same way, teachers have taken the standards and decided what are those essential skills and knowledge needed to master that standard. Those skills listed as "I Can" or "Students Will" statements are the learning targets posted in each classroom for daily lessons. These are skills and knowledge students need to acquire and demonstrate.

In learning and being ready to drive, one would never stop at just meeting the standards. The ultimate goal of meeting those standards is to be a driver and actually go driving, to demonstrate and apply that learning in a variety of situations and contexts. Therefore, the ultimate application and demonstration is the competency of being a safe and responsible driver. The following illustrates the connection.



Likewise in education, the ultimate goal is to have students apply and demonstrate their learning. We want them to "go driving." Teachers have looked at each subject and unit students would be learning and have determined the competencies. In each instance, teachers asked how students would use that learning in their lives currently and in the future. The current use is very important as we want students to understand the relevance of what they are learning.



Assessment:

STAR Assessment by Renaissance Learning:

STAR is a universal screening assessment of early literacy, reading and math that is administered three times per year to monitor student achievement. The percentages for proficiency at each grade level are listed below from Fall 2015 to Spring 2016.

Grade	Reading Fall 2015	Reading Spring 2016	Math Fall 2015	Math Spring 2016
K	51%	57%	----------	----------
1st	54%	82%	----------	----------
2nd	69%	94%	76%	98%
3rd	76%	90%	79%	90%
4th	79%	85%	89%	94%
5th	79%	83%	90%	85%
6th	77%	79%	88%	84%
7th	90%	78%	90%	90%
8th	67%	-----	85%	----

Smarter Balanced Assessment

Smarter Balanced Assessment was given for the second year in the late spring of 2016 to students in grades 3 to 8. This assessment requires students to apply their learning, not just recall specific content. The percentages of those students meeting proficiency on this assessment are listed below.

English Language Arts 2016

Grade	Level 3 and Level 4 (proficient)	State
3	74%	56%
4	76%	57%
5	83%	63%
6	86%	59%
7	79%	62%
8	63%	62%

Mathematics 2016

Grade	Level 3 and Level 4 (proficient)	State
3	72%	57%
4	62%	51%
5	66%	48%
6	65%	47%
7	61%	52%
8	58%	47%

The Science NECAP

The Science NECAP was given in May of 2016 as it is the only assessment available at this time for science. Only 4th and 8th grade students take this assessment. Listed below are the percentages of proficiency.

Grade	Proficient with Distinction/Proficient	State
8	26%	25%
4	76%	50%

Pupil Services:

The following is information about areas of Pupil Services that the district supports for certain student subgroups that is required by law and the current number of students involved.

Home Education: These students' education is provided by parents and not in a school setting.

ESOL: English for Speakers of Other Languages: These students have limited English proficiency due to English being a second language for them.

McKinney-Vento Act: These students meet the criteria as homeless.

Title I: These students are provided instructional support in reading and/or math.

504: These students are provided specific regular education accommodations due to a physical or mental impairment.

Program	Number of Students K to 8
Home Education	12
ESOL	4
Homeless Education	3
Title I	48
504	20

Sarah Reinhardt
Special Education Director

The Greenland School District currently provides Special Education services to identified students in preschool to grade twelve.

Students enrolled in the SAU 50 Community Preschool have been through the Special Education referral process and identified with an educational disability that necessitates Special Education services beginning at the age of three. Students at the SAU 50 Community Preschool may receive speech and language services, occupational therapy, physical therapy and/or specialized instruction as determined through the IEP process. The majority of funding for the SAU 50 Community Preschool comes from the IDEA/Preschool Federal grant.

The Special Education Department at Greenland Central School offers direct instruction in reading, writing and math. These services occur both in the regular education classes as well as in separate locations determined by the individual needs of the student. Related services such as speech and language, occupational therapy and physical therapy are also provided to students who require these specific therapies to address deficits caused by their educational disability.

When considering the budgetary implications of students identified in need of Special Education services, numbers do not portray a complete picture. It is important to look at the needs associated with the disability of each student. Students may have significant communication and behavioral needs which require speech and language services, consults from a Board Certified Behavioral Analyst (BCBA) and an Occupational Therapist (OT). The addition of a part time BCBA and school psychologist will provide a greater depth to the services and programming offered at Greenland Central School.

The Special Education staff at the Greenland Central School continues to utilize Professional Learning Communities (PLCs) as their primary means of professional development. These highly focused meeting times center on staff identified areas of professional need to continually build their internal capacity. For the 2017-18 school year, the Special Education staff will be focusing on executive functioning, utilizing professional trainings, book groups and consults between regular and special education staff to increase the skills of all staff.

SAU 50 and SAU 52 continue to work towards increased collaboration around transitions. Throughout the year, representatives from the Greenland School District regularly attend IEP meetings Portsmouth High School to ensure that the vision and interests of SAU 50 are represented.

Report of the Principal
Greenland Central School
Peter D. Smith

During 2016, Greenland students and staff enjoyed another successful year, and I am pleased to report on some of the important work we have undertaken, and the outcomes achieved.

Our student enrollment this fall again topped 400, and it appears we will soon have three sections in all elementary grades, and larger classes moving through the middle school.

We were pleased to welcome the following new staff for the 2016-17 school year: Polly Flagg, Paraprofessional, Jodi Fletcher, Occupational Therapist, Rob Gill, Evening Custodian, Jody Johnson, Food Service Assistant, Leanne Meiman, General Music, Mary Mitchell, Paraprofessional, Bri Sanford, Title I Tutor, Amanda Stiles, Special Education Aide, and Teegan von Burn, Assistant Principal.

Our staff also experienced a small baby boom during 2016, as six teachers gave birth to their first child. All have returned to their positions, and do so with even greater understanding of their important role as a teacher.

We filled our first ever Greenland Central School Assistant Principal position last spring, a post approved by the voters in March. From a very large field of qualified candidates we hired Teegan von Burn, who was formally assistant principal at Carlton Innovation School in Salem, Massachusetts. Having come highly recommended with a great deal of experience and enthusiasm, Teegan officially joined us on July 1st, and has effectively immersed herself into our school community and the many roles and responsibilities she has assumed. Teegan has become familiar with our students, staff, and community members, and has quickly developed knowledge of, and facility with important procedures, software, data systems, and assessments. She is bright, has strong communication and interpersonal skills, and a strong working knowledge of effective teaching, technology, and professional development. This new position, and Ms. von Burn specifically, has already, and will continue to have a positive impact for our school community.

Through sustained effort, and our collaborative model of Professional Learning Communities, grade level or subject specific teams within our building or SAU wide, continue to define essential learning, develop and implement best teaching practice and regularly assess and measure student understanding and growth. In support of this mission our Greenland Educational Improvement Plan (G.E.I.P.) Steering Committee sets annual targets and an action plan that is congruent with School Board and SAU goals, as well as state mandates.

Specific work over the past year in the areas of middle elementary literacy, new science standards, STEM (and specifically an elementary engineering component) has brought additional engaging and standards based practice and resources into our classrooms. Greater integration of technology has also enhanced learning, as affordable cloud based Chromebook devices are now available to all students grades 3-8, while less keyboard proficient students in the primary grades utilize iPad devices to access valuable online resources, take assessments and engage with excellent math and literacy based resources in the classroom.

Positive school climate and student safety continue to be the highest priority for our staff. Our Emergency Management Committee continues to work closely with Greenland and state safety officials to ensure that we are prepared for any and all emergency situations. Through important surveys we conduct with parents, staff and students, a comprehensive social curriculum, school based activities, and the use of

community resources, we work hard to create an expectation and atmosphere of kind and respectful behavior.

Our students continue to enjoy a wide range of co-curricular activities including athletics, clubs, and enrichment opportunities. Greenland parents, and our Greenland Parent Organization (GPO) continue to provide vital support through their resources and sponsorship of educational, social, and fundraising events. As always the exceptional level of commitment and involvement from the GPO this year has contributed greatly to the ongoing success of our school.

We continue to appreciate the great benefits gained through our collaborative working relationship with town/local agencies and organizations, including the Greenland Police Department, Greenland Fire Department, Weeks Library, Greenland Women's Club, Recreation Department, Greenland Veterans, Thomas Fogarty Memorial Trust, the Clipper Foundation and others.

Our School community is comprised of many dedicated individuals, and I commend our staff, students, school officials, parents, and residents who continue to support our school through a shared commitment to quality education in Greenland.

Report of Portsmouth High School
Mary Lyons, Principal

Portsmouth High School is a comprehensive high school that prepares students for competitive liberal arts colleges, schools for technical career training, as well as positions in business and industry in the world of work. There are just over 1100 students enrolled at PHS, with 34% of the student population coming from the surrounding towns of Rye, New Castle, Newington and Greenland. Our overall average class size is 15 with an average of 19 students in the core academic courses of English, math, social studies and science.

Excellence, Community, Commitment, and Leadership are Portsmouth High School's core values. Embedded in these is the belief that students are important and must be challenged in rigorous and relevant ways in order to reach their highest potential. Students strive for excellence in an environment that fosters a strong sense of belonging and creates partnerships between students and adults. Students learn best when they explore and contribute to their own education and that they are able to achieve in a safe and caring environment where success is celebrated. Students will become life-long learners when taught to think critically, effectively analyze information, and be respectful of others.

The faculty and staff at the high school take great pride in providing a curriculum for all students that is rigorous, personalized, equitable, and leads to college and career readiness. There are a wide-range of classes offered in the core subjects as well as a variety of offerings in the visual and performing arts, computers, international languages, physical education, and health. In addition, career and technical programing includes coursework in architectural and engineering design, automotive technology, computer science, culinary arts, business, entrepreneurship, and education and teacher training. The belief that students should have exposure to a rich and broad program of studies, have experiences outside of the classroom, and have an understanding of an individual's place in the global environment is evident in the high school's excellent program offerings.

In addition to the curriculum, Portsmouth High School offers an array of extracurricular activities including competitive fall, winter, and spring sports, award-winning performing arts programs and over 40 active clubs and organizations such as Interact Club, Peer Leadership, Student Council and National Honors Society.

Portsmouth High School promotes a culture of respect, tolerance and pride. At the heart of Clipper Pride is the notion of one. Portsmouth High School is committed to an environment where students feel safe enough to take healthy educational risks and grow socially, emotionally, physically and academically. With the focus on the 21st century learning skills of creativity, innovation, critical thinking, problem solving, collaboration and communication in the many academic and extra-curricular offerings, PHS prepares students for the challenges ahead to succeed in a global society.

GREENLAND CENTRAL SCHOOL
Statistics for Ten Years Ending June 30, 2016

School Year	Weeks in Year	Males	Females	Total Pupils	* ADM	**ADA	Average Daily Attendance	Percentage of Attendance
2005/06	39	206	179	385	364.4	11.3	353.1	96.9
2006/07	39	182	175	357	336.6	10.9	325.7	96.8
2007/08	39	184	171	355	341.6	11.7	329.8	96.6
2008/09	39	178	168	346	332.9	12	320.8	96.6
2009/10	39	185	176	361	341.4	13	328.4	96.2
2010/11	39	176	188	364	338.23	11.3	327	96.7
2011/12	39	184	191	375	348.28	9.8	338.4	96.8
2012/13	39	184	191	375	360.77	12.2	348.6	96.6
2013/14	39	197	194	391	371.23	11.7	359.5	96.8
2014/15	39	200	198	398	375.35	12.9	362.4	96.6
2015/16	39	195	199	394	375.29	12.6	362.7	96.6

* Average Daily Membership ** Average Daily Absences

GENERAL FALL ENROLLMENT REPORT
AS OF OCTOBER 1, 2016

GRADE	*K*	*1*	*2*	*3*	*4*	*5*	*6*	*7*	*8*	TOTAL
	37	41	51	49	40	50	43	43	45	399

STATE ASSESSMENT PROGRAM

State Assessment Results K – 12 can be found at:
the School District Website:
www.sau50.org
or at the State Website:
http://www.ed.state.us/education/doe/organization/curriculum/NECAP_results.htm

GREENLAND SCHOOL DISTRICT STAFF MEMBERS

Sue Bacon	Library/Media Generalist
Kara Barnes	Kindergarten
Dale Bickford	Evening Custodian
Kimberly Bolton	Secretary
Bill Bonacci	Evening Custodian
Alyssa Brady	Grade 3 Teacher
Lorie Bromley	Grade 4 Teacher
Julie Buckley	Special Education Aide
Richard Bzdafka	Grade 7/8 Science
Tish Campbell	Special Education Aide
Vickie Canner	Reading Specialist
Chris Caron	Technology
Sheila Cleary	Guidance
Suzanne Cohoon	Special Education
Nicole Connelly	Educational Aide/ Athletic Director
Patricia Conway	Title I Tutor
Joan Copp	Coordinator of Special Education
Jonathan Dowling	Grade 5/6 Social Studies
Stephanie Downing	Grade 4
Sylvia Drapeau	Education Aide (Kindergarten)
Warren Ducharme	Head Custodian
Hannah Eldridge	Grade 2 Teacher
Nancy Emerson	Grade 1 Teacher
Jacqueline Firmin	Special Education Aide

Jodi Fletcher	Occupational Therapist
Cindy Frizzle	Spanish
Robert Gill	Evening Custodian
Andrea Gordon	Special Education Aide
Stacey Gosselin	Physical Education
Kelli Gray	Receptionist
Steve Guerrera	Evening Custodian
Gene Guth	Instrumental Music
Lynne Guyre	Grade 7/8 Social Studies
Sarah Hamel	Special Education Aide
Kathleen Hanson	Art
Melissa Haynes	Special Education Teacher
Deborah Heikkila	Food Service Director
Susan Hett	Grade 1 Teacher
Erin Hoppe	Grade 3 Teacher
Heather Jenkins	Grade 2 Teacher
Jody Johnson	Food Service Assistant
Elizabeth Kendall	Media Aide
Dana McKenna	Preschool Speech Therapist
Leanne Meiman	Music
Maryann Misiaszek	Nurse
Mary Mitchell	Educational Aide
Kristin Moaratty	Special Education Aide
Denise Monroe	Preschool Special Education

Kelsey Murray	Special Ed. Aide
Ashley Nason	Grade 5/6 Language Arts
Diane Newick	Volunteer
Steven Norton	Grade 5/6 Science
Janice Pitts	Special Education Aide
Andrea Prieto	Grade 7/8 Language Arts
Kathy Ricci	Title I Tutor
Jessica Richardson	Special Education Teacher
Bri Sanford	Title I Tutor
Tracy Sherrill	Grade 5/6 Math
Barbara Simeone	Spec. Education Aide
Kate Simons	Grade 3
Corinne Sinclair	Special Education
Erin Sinclair	Grade 2
Liz Smith	Food Service Assistant
Peter Smith	Principal
Beth Sommers	Curriculum Integration Coord.
Amanda Stiles	Educational Aide
Lauren Teeden	Grade 7/8 Math
Chrissy Vogel	Grade 2
Teegan von Burn	Assistant Principal
Effie Wyman	Educational Aide

EXIT DATA FOR PORTSMOUTH HIGH SCHOOL CLASS OF 2016

(Graduates from the Town of Greenland)

Number of Greenland Seniors who graduated	38
Number of Greenland Seniors Taking the SATs	32
Average Greenland SAT Scores	
Critical Reading	508
Math	505
Writing	493
Average Portsmouth High School SAT Scores	
Critical Reading	536
Math	531
Writing	525
Average New Hampshire SAT Scores	
Critical Reading	527
Math	531
Writing	510
Average National SAT Scores	
Critical Reading	494
Math	508
Writing	482
Number of Students Entering College	26
Number of Students Entering the Workforce/Military	4
Undecided	0

COLLEGE PLANS

Out of the 38 Greenland graduates at Portsmouth High School in 2016, 26 of them planned to attend college after graduation.

Four Year Colleges:

American University
Central Conn. State University
College of Saint Rose
Endicott College
Fordham University
Keene State College (3)
Maine College of Art
Massachusetts Maritime Academy
Norwich University
Plymouth State University
Rensselaer Polytechnic Institute
Roger Williams University (2)
St. Michael's College
UNH (8)
University of Rhode Island (2)

Further Education:

Great Bay Community College (7)
New Hampshire Technical Institute

~ 2016 SCHOOL EMPLOYEE WAGES ~		
(Wages listed are Social Security earning for the year ending Dec. 31, 2016)		
NAME	**POSITION**	**Earnings**
ALLEN, Linda P	Substitute	$ 190.00
BACON, Susan	Librarian	57,071.11
BARNES, Kara	Teacher	54,990.62
BEAULIEU-MAMMAH, Bridgette	Substitute	425.40
BELAVITCH, Kathleen	Substitute	42.50
BICKFORD, Dale	Custodian	32,329.91
BOLTON, Kim	Secretary	40,871.32
BONACCI, William H	Custodian	16,661.56
BOUFFARD, Dean	Moderator	75.00
BRADY, Alyssa	Teacher	51,627.32
BROMLEY, Lorie	Teacher	57,991.41
BUCKLEY, Julie	Special Ed. Aide	20,770.65
BUNNELL, Randy	School Board Member	2,000.00
BZDAFKA, Richard	Teacher	72,843.81
CAMPBELL, Patricia	Special Ed. Aide	16,782.35
CANNER, Victoria	Reading Specialist	80,828.80
CAPRIA, Thomas	Substitute	305.00
CARON, Christopher	Teacher	65,845.71
CARRIER, Bruce	Substitute	2,177.74
CLARK, Elizabeth	Spring Track Coach	700.00
CLARK, Roseann	Substitute	11,992.29
CLEARY REINING, Sheila	Counselor	69,876.94
COE, Caroline	Substitute	9,928.64
COHOON, Suzanne	Teacher	47,362.05
COLE, Ann	Substitute	275.20
CONNELLY, Marian	Occupational Therapist	29,935.99
CONNELLY, Nicole	Educational Aide	17,714.67
CONNOLLY, Mary	Educational Aide	3,384.71
CONNOLLY, Rita	Substitute	85.00
CONWAY, Patricia	REAP Aide	14,166.57
COPP, Joan	Special Ed. Coordinator	82,849.22
DETESO, Margaret	Special Education Aide	80.00
DOWLING, Jonathan	Teacher	57,493.32
DOWNING, Stephanie	Teacher	51,896.02
DRAPEAU, Sylvia	Educational Aide	14,002.34
DUCHARME, Warren	Head Custodian	55,114.11
DUNBAR, Michael	Substitute	42.50
ELDRIDGE, Hannah	Teacher	46,371.61
EMERSON, Nancy	Teacher	72,559.99
EVILSIZER, Mary	Substitute	884.99
FARLEY, Marissa	Substitute	11,051.40
FIORE, Meghan	Girls' Basketball Coach	1,250.00
FIRMIN, Jacqueline	Special Education Aide	21,462.38
FITZGERALD, Patricia	Food Service Assistant	8,304.81
FLAGG, Polly	ESOL Aide	5,255.06

FLETCHER, Jodi	Occupational Therapist	15,183.88
FOURNIER-JOHNSTONE, Deborah	Speech Therapist	28,674.40
FOX, April	Minute Taker	600.00
FRIZZLE, Cynthia	Spanish Teacher	70,899.00
FROST, Sherry	Substitute	9,769.80
GENTES, Jane	Preschool Education Aide	8,550.98
GILL, Robert	Custodian	12,351.56
GLADU, Matthew	Boys' Basketball Coach	1,250.00
GORDON, Andrea	Special Education Aide	21,222.39
GOSSELIN, Stacey	Teacher	48,149.90
GOUZOULES, Winston	Supervisor of the Checklist	50.00
GRAY, Kelli	Secretary Assistant	20,092.58
GUERRERA, Stephen	Custodian	37,828.56
GUTH, Eugene	Music Teacher	30,356.39
GUYRE, Lynne	Teacher	46,043.80
HALL, Suzanne	Food Service Assistant	1,794.00
HAMEL, Sarah	Special Education Aide	17,669.06
HANSON, Kathleen	Art Teacher	65,784.06
HARTMANN, Jerrian	Treasurer	3,000.00
HASKELL, Jodi	Substitute	85.00
HAYNES, Melissa	Teacher	44,504.26
HEIKKILA, Deborah	Food Service Manager	18,846.27
HETT, Susan	Teacher	57,625.38
HIGGINS, Hallie	Substitute	85.20
HOPPE, Erin L.	Teacher	36,449.84
HUESTIS, Sara	School Board Member	2,000.00
JAGGARS, Stephanie	Substitute	1,013.57
JENKINS, Heather	Teacher	66,532.66
JOHNSON, Joanne	Food Service Assistant	2,059.20
JOHNSON, Maura	Speech Therapist	15,122.16
KENDALL, Elizabeth	Educational Aide	5,728.85
KLANCHESSER, Fail	Substitute	163.10
LEACH, Marcia	Teacher	47,600.31
LYCZAK, Anne	ESOL Service Provider	1,702.00
LYONS, Joan	Substitute	85.20
MAYER, Ann	School Board Member	2,000.00
MAYER, Jessica	Substitute	11,164.06
MCKENNA, Dana	Teacher	1,888.96
MEIMAN, Leanne	Teacher	11,530.26
MISIASZEK, Maryann	Nurse	52,602.94
MOARATTY, Kristin	Special Educ. Aide	20,320.25
MOORE, Aidan	Boys' Baseball Coach	1,250.00
MORAN, Corey	Custodian	18,901.14
MURDACH, Charles	Boys' Soccer Coach	1,600.00
MURRAY, Kelsey	Special Education Aide	16,198.04
NASON, Ashley	Teacher	44,840.94
NORMANDEAU, Abigayle	Substitute	6,327.46
NORTON, Steven	Teacher	72,716.12
O'BRIEN, Sarah	Substitute	782.98

O'LEARY, Coleen	Substitute	85.00
OLSEN, Sarah	Substitute	82.74
OUIMETTE, Tara	Substitute Nurse	1,200.00
PARKINSON, Janet	Spring Track Coach	1,250.00
PENACHO, Coleen	Supervisory of Checklist	50.00
PHILBRICK, Joseph	Supervisory of Checklist	50.00
PITTS, Janice	Special Ed. Aide	18,869.57
PRATT, Sheila	Substitute	9,267.78
PRIETO, Andrea	Teacher	69,375.69
RICCI, Kathleen B	Educational Aide	17,523.95
RICHARDSON, Jessica	Teacher	42,503.77
ROBINSON, Marsha	Spring Track Coach	550.00
SANFORD, Brianna	Substitute	240.00
SANTOS-ITALIANO, Suzana	Substitute	330.96
SCALA, Anne	Substitute	190.00
SHERRILL, Tracy	Teacher	69,382.13
SIMEONE, Barbara	Special Education Aide	4,801.07
SIMONS, Katherine	Teacher	42,737.41
SINCLAIR, Corinne	Teacher	43,755.68
SINCLAIR, Erin	Teacher	51,692.25
SINCLAIR, Timothy	Extended School Year	2,800.00
SMITH, Elizabeth	Food Service Assistant	18,007.07
SMITH, Peter	Principal	118,500.00
SOMMERS, Beth	Coordinator	59,739.90
SOUTHWORTH, Thomas	Data Coordinator	1,500.00
STILES, Amanda	Special Education Aide	5,493.90
STORMANN, Bobbie	Teacher	32,143.03
SYPHERS, Kristen	Substitute	1,330.00
TAGUE, Sandra	School Board Member	2,250.00
TEEDEN, Lauren E	Teacher	42,740.33
THOMPSON, Jacqueline	Substitute	672.00
VOGEL, Christine	Teacher	44,802.64
VON BURN, Teegan	Assistant Principal	41,741.56
WALSH, Kristin	Substitute	85.00
WALSH, Patrick	School Board Member	2,250.00
WALSH, Tyler	Girls' Basketball Coach	1,250.00
WINSOR, Kerrie	Substitute	5,575.78
WYMAN, Effie	Special Education Aide	17,077.60

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

REPORT ON AUDIT OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

REPORT ON AUDIT OF BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016

CONTENTS

	Page(s)
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-9
DISTRICT-WIDE FINANCIAL STATEMENTS:	
Statement of Net Position	10
Statement of Activities	11
GOVERNMENT-WIDE FINANCIAL STATEMENTS:	
Balance Sheets - Government Funds	12
Combined Balance Sheets - All Fund Types and Account Groups	13
Combined Statements of Revenues, Expenditures, and Changes in Fund Balance - All Governmental Fund Types and Expendable Trust Funds	14
Combined Statements of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - General and Special Revenue Fund Types	15
Notes to Basic Financial Statements	16-28
OTHER FINANCIAL INFORMATION:	
Combining Balance Sheet - Special Revenue Funds	29
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - All Special Revenue Funds	30
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	31-32

BJHC
BERNARD|JOHNSON
HAGAN|COUTO&COPC

INDEPENDENT AUDITOR'S REPORT

Greenland, New Hampshire, School Board
Greenland, New Hampshire, School District
Greenland, NH 03840

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Greenland, New Hampshire, School District (the "District") as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment. including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Greenland, New Hampshire School District as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Partial Comparative Information

We have previously audited the District's 2015 financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 4, 2015. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2015 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-9 and 15 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Greenland, New Hampshire, School District's basic financial statements. The additional information included in the other financial information section is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

BJHC PC

Topsfield, Massachusetts
December 15, 2016

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016

The following is the Management Discussion and Analysis Report for the Greenland, New Hampshire, School District (the "District") for the fiscal year ended June 30, 2016. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the administration. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. This data is reported in a manner designed to fairly present the District's financial position, and the result of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an accurate understanding of the District's financial activities have been included.

The District's administration is responsible for establishing an accounting and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the District are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles in the U.S. (GAAP). The administration also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Greenland, New Hampshire, School District using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the District's financial statements. The basic financial statements comprise of three (3) components:

1. Government-wide financial statements;
2. Fund financial statements; and
3. Notes to the basic financial statements.

Government-Wide Financial Statements

The District's annual report includes two (2) government-wide financial statements. These statements provide both long-term and short-term information about the school's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Position. This is the District-wide statement of financial position presenting information that includes all of the District's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall economic health of the District would extend to other non-financial factors such as the District tax appropriation or the condition of District infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities which reports how the School's net position changed during the current year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the Statement of Activities is to show the financial reliance of the District's activities or functions on revenues provided by the District's taxpayers.

(Continued)

Both government-wide financial statements distinguish governmental activities of the District that are periodically supported by taxes and intergovernmental revenues, such as state-wide appropriations and from business type activities that are intended to recover all or a significant portion of their costs through user fees and charges.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

- Governmental Funds - Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the District's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end. Governmental funds are reported using a modified accrual method of accounting which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the District's programs.

  The District adopts an annual budget for its General Fund, as required by the New Hampshire Statutes. The budget is a legally adopted document that incorporates input from the citizens of the District, the management of the schools and School Administrative Unit No. 50, and the decision of the Greenland, New Hampshire, School Board about which services to provide and how to pay for them. It also authorizes the District to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the District complied with the budget adopted and whether or not the District succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The other governmental funds are comprised of the special revenue funds, which consist of the expendable trust, food service and public and private grants.

- Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside of the District. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs.

Notes to the Financial Statements

The accompanying notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

(Continued)

Government-Wide Financial Analysis

Statements of Net Position

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

Statements of Net Position
June 30, 2016 and 2015

	2016	2015
CURRENT AND OTHER ASSETS:		
Capital assets	$ 4,833,880	$ 5,093,343
Other assets	775,668	515,555
Cash equivalents restricted as to use	353,189	262,607
TOTAL ASSETS	5,962,737	5,871,505
LIABILITIES AND NET POSITION (DEFICIT)		
CURRENT AND OTHER LIABILITIES:		
Current portion of general obligation bonds	325,000	325,000
Other liabilities	207,239	179,876
GENERAL OBLIGATION BONDS -		
Net of current portion	1,920,000	2,245,000
LONG-TERM LIABILITIES -		
Pension benefits payable	3,372,064	3,300,903
TOTAL LIABILITIES	5,824,303	6,050,779
DEFERRED INFLOWS OF RESOURCES -		
Related to pensions	270,890	434,513
NET POSITION:		
Invested in capital assets	2,588,880	2,523,343
Restricted	360,075	271,517
Unrestricted	(3,081,411)	(3,408,647)
Total net position (deficit)	$ (132,456)	$ (613,787)

(Continued)

Statements of Activities
For the Years Ended June 30, 2016 and 2015

Revenue	2016	2015
General revenues:		
District property taxes	$6,762,462	$5,973,279
Intergovernmental	2,218,308	2,226,895
Interest and other income	26,148	27,845
	9,006,918	8,228,019
Expenses		
Program expenses:		
Instruction	5,997,765	5,617,479
Support services:		
Student	373,334	353,931
Instructional	219,806	180,265
General administration	368,811	399,340
School administration	270,722	255,091
Operation and maintenance of plant	493,988	476,374
Student transportation	314,014	265,709
Centralized services	11,194	10,728
Food service	43,041	42,216
Interest	104,051	117,945
Facilities	13,196	32,888
Depreciation	315,665	312,327
Total governmental activities	8,525,587	8,064,293
Change in net position	481,331	163,726
Beginning net position (deficit) as originally stated	(613,787)	3,022,034
Prior period adjustment	-	(3,799,547)
Beginning net position (deficit) as restated	(613,787)	(777,513)
Net position (deficit), ending	$ (132,456)	$ (613,787)

As noted earlier, net position may serve over time as a useful indicator of a District's financial position. At the close of the most recent fiscal year, total net position was $(132,456), an increase of $481,331 from the prior year.

The largest portion of net position, $2,588,880, reflects the District's investment in capital assets (e.g. land, buildings and improvements, machinery, equipment and furnishings, and books); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.

(Continued)

Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements.

General Fund Budgetary Highlights

- The District's liabilities exceeded its assets by $132,456 (net position) for the fiscal year reported. This compares to the previous year when the liabilities exceeded assets by $613,787.

- The District had total revenue of $9,006,911 of which $6,762,462 came from the collection of district taxes. Total revenues increased by $778,899 from last year's revenue.

- The District had total expenditures of $8,525,587 which is a $461,294 increase from last year. The increase in expenditures is primarily attributed to the increase in instruction.

- At the end of the current fiscal year, the unreserved fund balance for the General Fund was $561,543 or 6.4% of total general fund expenditures including transfers.

- Total liabilities of the District increased by $19,421 to $193,371 during the year. The increase in liabilities is primarily attributed to accounts payable.

The unreserved fund balance of the General Fund increased by $234,774 during this current fiscal year.

(Continued)

Long Term Obligations

At June 30, 2016, the District had total bonded debt outstanding of $2,245,000.

General Obligation Bonds
For the years ended June 30,

	2016	2015	% Change
2003; Serial Bonds through August 2022	$2,245,000	$2,570,000	(12.6)

At year end District bonds decreased by 12.6 % over the prior year as shown above due to a $325,000 debt payment made during the past fiscal year.

Compensated absences, determined in accordance with contractual agreements, increased from $44,238 to $45,146.

Additional information on long term obligations can be found in the footnotes to the financial statements.

Expendable Trust Funds

The District maintains five expendable trust funds, (which are held by the Trustees of the Trust Fund):

Expendable Trust Funds
June 30,

	2016	2015
Tuition	$ 290,841	$ 215,835
Building & Grounds	61,346	40,945
Generator	-	4,825
School Insurance	1,002	1,002
Total	$ 353,189	$ 262,607

The increase in the value of the Expendable Trust Funds was due to rental income deposited to the Building & Grounds account.

(Continued)

Economic Factors and Next Year's Budgets and Rates

The following key economic indicators reflect the growth and prosperity of the District.

- The Northeast Region Consumer Price Index (CPI) for June 2016 was 255.5 a 1.9 increase from June 2015.
- Student enrollment based on average daily membership (ADM) was 375 students, the same as 2015.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to James Katkin, Business Administrator, Greenland, New Hampshire, School District, 48 Post Road, Greenland, NH 03840.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENT OF NET POSITION
JUNE 30, 2016
(With partial comparative information as of June 30, 2015)

ASSETS	Governmental Activities	
	2016	2015
CURRENT ASSETS:		
Cash	$ 736,210	$ 487,012
Due from other governments	16,103	13,707
Due from other funds	13,692	11,826
Accounts Receivable - Other	8,277	-
Inventories	1,386	3,010
Total current assets	775,668	515,555
CASH EQUIVALENTS RESTRICTED AS TO USE	353,189	262,607
CAPITAL ASSETS -		
Net of accumulated depreciation	4,833,880	5,093,343
TOTAL ASSETS	5,962,737	5,871,505
LIABILITIES AND NET POSITION (DEFICIT)		
CURRENT LIABILITIES:		
Current portion of general obligation bonds	325,000	325,000
Accounts payable	193,547	168,050
Due to other funds	13,692	11,826
Total current liabilities	532,239	504,876
GENERAL OBLIGATION BONDS -		
Net of current portion	1,920,000	2,245,000
LONG-TERM LIABILITIES -		
Pension benefits payable	3,372,064	3,300,903
Total liabilities	5,824,303	6,050,779
DEFERRED INFLOWS OF RESOURCES -		
Related to pensions	270,890	434,513
NET POSITION:		
Invested in capital assets	2,588,880	2,523,343
Restricted	360,075	271,517
Unrestricted	(3,081,411)	(3,408,647)
Total net position (deficit)	$ (132,456)	$ (613,787)

The accompanying notes are an integral part of these financial statements.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016
(With partial comparative information for the year ended June 30, 2015)

Government Activities:	Expenses	Charge for Expenses	Grants	Net 2016	Net 2015
Instruction	$ 6,067,938	$ -	$ (70,173)	$ 5,997,765	$ 5,617,479
Support services:					
Student services	373,334	-	-	373,334	353,931
Instructional	219,806	-	-	219,806	180,265
General administration - district	368,811	-	-	368,811	399,340
School administration	270,722	-	-	270,722	255,091
Operation and maintenance of plant	493,988	-	-	493,988	476,374
Student transportation	314,014	-	-	314,014	265,709
Centralized services	11,194	-	-	11,194	10,728
Food service	107,044	(64,003)	-	43,041	42,216
Interest	104,051	-	-	104,051	117,945
Facilities	13,196	-	-	13,196	32,888
Depreciation	315,665	-	-	315,665	312,327
Total government activites	8,659,763	(64,003)	(70,173)	8,525,587	8,064,293
General Revenues:					
District property taxes				6,762,462	5,973,279
Intergovernmental				2,218,308	2,226,895
Interest and other				26,148	27,845
Total general revenues				9,006,918	8,228,019
CHANGE IN NET POSITION				481,331	163,726
NET POSITION (DEFICIT) AT BEGINNING OF YEAR, as originally stated				(613,787)	3,022,034
PRIOR PERIOD ADJUSTMENT				-	(3,799,547)
NET POSITION (DEFICIT) AT BEGINNING OF YEAR, as restated				(613,787)	(777,513)
NET POSITION (DEFICIT) AT END OF YEAR				$ (132,456)	$ (613,787)

The accompanying notes are an integral part of these financial statements.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

BALANCE SHEETS
GOVERNMENTAL FUNDS
JUNE 30, 2016
(With partial comparative information for the year ended June 30, 2015)

	Governmental Fund Types				
	General	Special Revenue	Expendable Trust	Total Governmental 2016	Total Governmental 2015
ASSETS:					
Cash	$ 736,210	$ -	$ -	$ 736,210	$ 487,012
Cash equivalents restricted as to use	-	-	353,189	353,189	262,607
Due from other governments	2,376	13,727	-	16,103	13,707
Due from other funds	12,806	886	-	13,692	11,826
Account Receivable - Other	3,622	4,655	-	8,277	-
Inventories	-	1,386	-	1,386	3,010
TOTAL ASSETS	$ 755,014	$ 20,654	$ 353,189	$ 1,128,857	$ 778,162
LIABILITIES & FUND BALANCE:					
Liabilities:					
Accounts payable	$ 192,585	$ 962	$ -	$ 193,547	$ 168,050
Due to other funds	886	12,806	-	13,692	11,826
TOTAL LIABILITIES	193,471	13,768	-	207,239	179,876
Fund Balance:					
Reserved for special purpose	-	6,886	353,189	360,075	271,517
Unreserved	561,543	-	-	561,543	326,769
TOTAL FUND BALANCE	561,543	6,886	353,189	921,618	598,286
TOTAL LIABILITIES AND FUND BALANCE	$ 755,014	$ 20,654	$ 353,189	$ 1,128,857	$ 778,162

Total governmental fund balance	$ 921,618
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	4,833,880
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	(2,245,000)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds - pension benefits payable	(3,372,064)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds - deferred inflows of resources related to pensions	(270,890)
Total net position (deficit) - governmental funds	$ (132,456)

The accompanying notes are an integral part of these financial statements.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED BALANCE SHEETS
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2016
(With partial comparative information for the year ended June 30, 2015)

	Governmental Fund Types		Fiduciary Fund	Account Group
	General	Special Revenue	Expendable Trusts	General Long-Term Debt
Cash	$ 736,210	$ -	$ -	$ -
Cash equivalents restricted as to use	-	-	353,189	-
Due from other governments	2,376	13,727	-	-
Due from other funds	12,806	886	-	-
Accounts Receivable - Other	3,622	4,655	-	-
Inventories	-	1,386	-	-
Amount to be provided for employee compensated absences	-	-	-	47,757
Amount to be provided for retirement of long-term debt	-	-	-	2,245,000
TOTAL ASSETS	$ 755,014	$ 20,654	$ 353,189	$ 2,292,757
LIABILITIES & FUND BALANCE:				
Liabilities:				
Accounts payable	$ 192,585	$ 962	$ -	$ -
Due to other funds	886	12,806	-	-
Employee compensated absences	-	-	-	47,757
Bonds payable	-	-	-	2,245,000
TOTAL LIABILITIES	193,471	13,768	-	2,292,757
Fund Balance:				
Reserved	-	6,886	353,189	-
Unreserved	561,543	-	-	-
TOTAL FUND BALANCE	561,543	6,886	353,189	-
TOTAL LIABILITIES AND FUND BALANCE	$ 755,014	$ 20,654	$ 353,189	$ 2,292,757

The accompanying notes are an integral part of these financial statements

Totals (Memorandum Only)	
2016	2015
$ 736,210	$ 487,012
353,189	262,607
16,103	13,707
13,692	11,826
8,277	-
1,386	3,010
47,757	45,146
2,245,000	2,570,000
$ 3,421,614	$ 3,393,308
$ 193,547	$ 168,050
13,692	11,826
47,757	45,146
2,245,000	2,570,000
2,499,996	2,795,022
360,075	271,517
561,543	326,769
921,618	598,286
$ 3,421,614	$ 3,393,308

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS
FOR THE YEAR ENDED JUNE 30, 2016
(With partial comparative information for the year ended June 30, 2015)

	Governmental Fund Types		Fiduciary Fund
	General Fund	Special Revenue	Expendable Trusts
REVENUE:			
District tax appropriation	$ 6,762,462	$ -	$ -
Intergovernmental	2,218,308	58,750	-
Food and milk sales	-	64,003	-
Other	26,141	11,423	7
TOTAL REVENUE	9,006,911	134,176	7
EXPENDITURES:			
Instruction	6,094,308	42,386	-
Supporting Services:			
Student services	380,414	-	-
Instructional	213,323	10,179	-
General administrative-SAU level	368,900	-	-
School administrative	276,300	-	-
Student transportation	314,014	-	-
Centralized services	11,379	-	-
Operation of plant	499,582	-	-
Food service	-	108,528	-
Facility expenses	69,398	-	-
Debt-service - interest	104,051	-	-
Debt-service - principal	325,000	-	-
TOTAL EXPENDITURES	8,656,669	161,093	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	350,242	(26,917)	7
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	4,825	24,893	95,400
Operating Transfers Out	(120,293)	-	(4,825)
TOTAL OTHER FINANCING SOURCES (USES)	(115,468)	24,893	90,575
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	234,774	(2,024)	90,582
FUND BALANCE AT BEGINNING OF YEAR	326,769	8,910	262,607
FUND BALANCE AT END OF YEAR	$ 561,543	$ 6,886	$ 353,189

The accompanying notes are an integral part of these financial statements

Totals (Memorandum Only)	
2016	2015
$ 6,762,462	$ 5,973,279
2,277,058	2,275,003
64,003	58,359
37,571	37,770
9,141,094	8,344,411
6,136,694	5,723,912
380,414	359,029
223,502	181,746
368,900	399,398
276,300	259,131
314,014	265,709
11,379	10,728
499,582	480,382
108,528	101,621
69,398	57,813
104,051	117,945
325,000	325,000
8,817,762	8,282,414
323,332	61,997
125,118	48,549
(125,118)	(48,549)
-	-
323,332	61,997
598,286	536,289
$ 921,618	$ 598,286

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2016

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE:						
District tax appropriation	$ 6,762,462	$ 6,762,462	$ -	$ -	$ -	$ -
Intergovernmental	2,362,809	2,218,308	(144,501)	57,200	58,750	1,550
Food and milk sales	-	-	-	65,000	64,003	(997)
Other revenue	32,900	26,141	(6,759)	-	11,423	11,423
TOTAL REVENUE	9,158,171	9,006,911	(151,260)	122,200	134,176	11,976
EXPENDITURES:						
Instruction	6,426,963	6,094,308	332,655	52,598	42,386	10,212
Support services:						
Student services	348,072	380,414	(32,342)	-	-	-
Instructional	250,968	213,323	37,645	-	10,179	(10,179)
General admin. - district level	380,793	368,900	11,893	-	-	-
School administrative	287,691	276,300	11,391	-	-	-
Student transportation	310,862	314,014	(3,152)	-	-	-
Centralized services	17,181	11,379	5,802	-	-	-
Operation of plant	516,411	499,582	16,829	-	-	-
Food service	-	-	-	114,110	108,528	5,582
Facility expenses	35,760	69,398	(33,638)	-	-	-
Debt service - interest	104,108	104,051	57	-	-	-
Debt service - principal	325,000	325,000	-	-	-	-
TOTAL EXPENDITURES	9,003,809	8,656,669	347,140	166,708	161,093	5,615
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	154,362	350,242	195,880	(44,508)	(26,917)	17,591
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	4,825	4,825	-	24,893	24,893
Operating transfers out	(95,400)	(120,293)	(24,893)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(95,400)	(115,468)	(20,068)	-	24,893	24,893
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	58,962	234,774	175,812	(44,508)	(2,024)	42,484
FUND BALANCE AT BEGINNING OF YEAR	326,769	326,769	-	8,910	8,910	-
FUND BALANCE AT END OF YEAR	$ 385,731	$ 561,543	$ 175,812	$ (35,598)	$ 6,886	$ 42,484

The accompanying notes are an integral part of these financial statements.

Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)
$ 6,762,462	$ 6,762,462	$ -
2,420,009	2,277,058	(142,951)
65,000	64,003	(997)
32,900	37,564	4,664
9,280,371	9,141,087	(139,284)
6,479,561	6,136,694	342,867
348,072	380,414	(32,342)
250,968	223,502	27,466
380,793	368,900	11,893
287,691	276,300	11,391
310,862	314,014	(3,152)
17,181	11,379	5,802
516,411	499,582	16,829
114,110	108,528	5,582
35,760	69,398	(33,638)
104,108	104,051	57
325,000	325,000	-
9,170,517	8,817,762	352,755
109,854	323,325	213,471
-	29,718	29,718
(95,400)	(120,293)	(24,893)
(95,400)	(90,575)	4,825
14,454	232,750	218,296
335,679	335,679	-
$ 350,133	$ 568,429	$ 218,296

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Greenland, New Hampshire, School District (the "District") conform to generally accepted accounting principles in the U.S. (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies.

Financial Reporting Entity

The District is a subdivision of the State of New Hampshire providing management services for its member school district (Greenland, New Hampshire, School District). The District meets the criteria established by the Government Accounting Standards Board (GASB) as a primary governmental entity for financial reporting purposes.

The District includes pre-K through grade 8. Students in grades 9-12 attend Portsmouth High School.

Basis of Presentation

The District's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

1. **Government-Wide Financial Statements:**

The statement of net position and the statement of activities display information about the District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the District at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental activity. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws form the general revenues of the District.

2. **Fund Financial Statements:**

During the year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The District employs the use of two categories of funds: governmental and fiduciary.

1. **Governmental Funds:**

Government funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund form which they will be paid. The difference between governmental fund assets and deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following are the District's major governmental funds:

General Fund - The General Fund is the general operating fund of the District. All general appropriations that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The funds included in this group are the Federal Projects Funds and Food Service Fund.

Capital Projects – The Capital Projects Fund accounts for the financial transactions related to resources that are used for the District's various construction projects.

2. **Fiduciary Funds:**

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is made up of Expendable trusts which are used to account for assets held in a trustee capacity. Expendable trusts (in which the corpus can be spent) are accounted for in a similar fashion to government fund types.

Measurement Focus

1. **Government-Wide Financial Statements:**

The District-wide statements are reported using the *economic resources measurement focus*. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the District are included on the Statement of Net Position.

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Measurement Focus *(continued)*

2. **Fund Financial Statements:**

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred in flows of resources generally are included on the balance sheet. The statement of revenues, expenditures are changes in fund balances reports on the sources (i.e. revenues and other financing sources) and used (i.e. expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reports on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of unearned revenue, and in the presentation of expenses versus expenditures.

1. **Revenues – Exchange and Non-exchange Transactions:**

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measureable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means expected to be received within sixty days of fiscal year end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see Note 4). Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements are met, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: property taxes available as an advance, interest, tuition, grants, and student fees.

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

***Basis of Accounting** (continued)*

2. **Unearned Revenue:**

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as unearned revenue.

3. **Expenses/Expenditures:**

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measureable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

Budgetary Data

The District's budget represents functional appropriations as authorized by annual District meetings. The school board may transfer funds between operating categories, as they deem necessary. The District adopts its budget under state regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their estimated fair values as of the date received. The District maintains a capitalization threshold of $25,000. The District does not possess any infrastructure or intangible assets. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets except for land are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Description	Years
Buildings and improvements	30
Equipment and fixtures	5-7
Software and technology infrastructure	5

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Impairment of Long-Lived Assets

In accordance with accounting principles generally accepted in the United States of America, the District has given consideration to the impairment of their long-lived assets in its presentation of these financial statements. At June 30, 2016, the District has not recognized any reduction in the carrying value of its property.

Inventories

Inventories consist of food and kitchen supplies that are stated at the lower of cost or market value.

Compensated Absences

The District does not accrue accumulated unpaid vacation or sick leave in the general fund because the Administrative Unit plans to pay these costs from future resources. Accordingly, no amount has been accrued for sick pay at June 30, 2016.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current fiscal year. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Pensions

For purposes of measuring net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of the New Hampshire Retirement System (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

***Net Position** (continued)*

The District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Fund Balance Policy

The District has segregated fund balance into five classifications: Non-spendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- *Non-spendable Fund Balance:* Amounts that are not in a spendable form or are required to be maintained intact.
- *Restricted Fund Balance:* Amounts that a can only be spent for specific purposes stipulated by external resource providers or by enabling legislation.
- *Committed Fund Balance*: Amounts that can be used only for specific purposes determined by a formal action of the District's highest level of decision making authority (the Annual District Meeting). Commitments may be changed or lifted only by taking the same formal action that imposed the constraint originally. The action must be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- *Assigned Fund Balance*: Amounts the District intends to use for a specific purpose; intent can be expressed by the School Board or by an official or body to which the School Board delegates the authority.
- *Unassigned Fund Balance*: Amounts that are available for any purpose; these amounts are reported only in the General Fund, with the exception of any deficit fund balance of another governmental fund.

The School Board's policy is to return to the Town of Greenland, any "Unassigned" fund balance at fiscal year-end, to be used to offset the subsequent fiscal year's tax rate.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Prior Period Comparative Financial Information

The basic financial statements include certain prior-year partial comparative information in total but not at the level of detail required for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2015, from which the summarized information was derived.

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Management's Review

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through December 15, 2016, the date the financial statements were available to be issued.

2. CASH AND CASH EQUIVALENTS:

The District's cash equivalents are considered to be cash on hand, demand deposits, and cash equivalents with original maturities of three months or less from the date of acquisition.

State regulations require all funds belonging to the District be deposited in solvent banks within the state, except funds that may be deposited in banks outside the state if such banks pledge and deliver collateral to the state treasurer of equal value as the funds deposited. There is no requirement of an in-state bank to collateralize deposits in excess of FDIC insurance.

At June 30, 2016, the bank balances were $1,165,206 of which $250,000 was covered by depository insurance. At June 30, 2016, $353,189 was deposited in money market accounts and was restricted as to use.

3. CAPITAL ASSETS:

At June 30, 2016 and 2015, capital assets are as follows:

	2016	2015
Land, buildings, and building improvements	$ 8,695,240	$ 8,639,037
Equipment and fixtures	111,160	111,160
Software and technology infrastructure	46,635	46,635
Total capital assets	8,853,035	8,796,832
Less accumulated depreciation	4,019,155	3,703,489
Net capital assets	$ 4,833,880	$ 5,093,343

Depreciation expense for the years ended June 30, 2016 and 2015 totaled $315,665 and $312,327, respectively.

4. PROPERTY TAXES:

Property taxes, levied to support the Greenland, New Hampshire, School District are based on the assessed valuation of the prior April 1st for all taxable real property.

Under state statutes, the Town of Greenland, New Hampshire (an independent governmental unit) collects school district taxes as part of local property tax assessments. As collection agent, the Town is required to pay to the District its share of property tax assessments through periodic payments based on cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes under state statutes.

(Continued)

5. GENERAL LONG-TERM DEBT:

General governmental liabilities for retirement of long-term debts are accounted for in the general long-term debt group, except for general obligation debt intended to be serviced by the earnings of an enterprise fund. Amounts due in future periods on long-term debt recorded in the account group are provided by appropriation each year.

At June 30, 2016, the general long-term debt of the District consists of:

2003 Serial Bonds, due in annual installments of $325,000 through August, 2016, and $320,000 through August, 2022, with variable interest (4.44% at June 30, 2016)	$2,245,000

Principal payments with terms in excess of one year mature as follows:

June, 2017	$ 320,000
2018	320,000
2019	320,000
2020	320,000
2021	320,000
Thereafter	645,000
	$2,245,000

6. CONTINGENT LIABILITIES - FEDERAL ASSISTANCE:

The District participates in a federally assisted grants program through the New Hampshire Department of Education.

The grants are subject to program compliance audits by the grantors or their representatives. The audits of the contract for or including the year ended June 30, 2016 have not yet been reviewed by the grantor. Accordingly, the District's compliance with applicable contract requirements will be established at some future date after the grantor's review. The amount, if any, of expenditures which may be disallowed by the contracting agencies, cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

7. INTERGOVERNMENTAL REVENUE:

Intergovernmental revenue represents income received from various federal and state agencies including the state tax for adequacy aid and other various restricted grants-in-aid from federal and state sources.

(Continued)

8. RESTRICTED NET POSITION:

Restricted Net Position is restricted for the following purposes at June 30, 2016 and 2015:

	2016	2015
Tuition	$ 290,841	$ 215,835
Building and grounds	61,346	40,945
Generator	-	4,825
Food service and other special revenue fund	6,886	8,910
School Insurance	1,002	1,002
Total restricted net position	$ 360,075	$ 271,517

9. FUTURE COMMITMENTS:

The District entered into a three year contract with an independent bus company to provide pupil transportation through June 30, 2017. There is an option to extend the contract for an additional two years, through June 30, 2019. Terms of the contract include minimum payments plus escalators tied to the Consumer Price Index. Related rental expense for the year ended June 30, 2016 was $314,014. Future minimum estimated payments under this contract as of June 30, 2016 are as follows:

June 30, 2017	$204,437

10. DEFINED BENEFIT PENSION PLAN:

At June 30, 2015, the District adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* and the related GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date* – an amendment of GASB Statement No. 68. This implementation allows the District to report its proportionate share of collective net pension liability, deferred inflows of resources and deferred outflows of resources, and pension expense and to reflect an actuarially determined liability for the present value of projected future benefits for retired and active employees less than the pension plan's fiduciary net position on the financial statements.

A. Plan Description

Substantially all Greenland School employees participate in the State of New Hampshire Retirement System (the "System"), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS) plan. All full-time employees are eligible to participate in the system. The system is divided into two employee groups: Group I which includes all employees except fire fighters and police officers and Group II which is for fire fighters and police officers (including County Sheriff's Departments). The New Hampshire Retirement System issues annually a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the New Hampshire Retirement System, 54 Regional Drive, Concord, NH, 03301.

(Continued)

10. DEFINED BENEFIT PENSION PLAN: (Continued)

Group I employees retiring at or after age 60 but before age 65 are entitled to annual retirement benefits equal to 1.667% of the average of their three highest paid years of compensation, multiplied by their years of service. At age 65 the benefit is recalculated at 1.516% of AFC multiplied by their years of service credit. Earlier retirement allowances at reduced rates are available after age 50 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Effective for members hired on or after July 1, 2011, the age requirement for retiring, regardless of the years of service, increased from age 60 to 65.

Contributions to the pension plan for the years ended June 30, 2016 and 2015, totaled $371,951 and $333,726, respectively, equal to the required contributions for each year.

Group II Employees who attain age 45 with 20 years or more of service are entitled to annual retirement benefits equal to 2.5% of the average of their three highest paid years of service, multiplied by their years of service, not to exceed 40. Benefits vest ratably beginning after 10 years of service.

The system also provides death and disability benefits. Cost-of-living increases have been periodically granted to retirees by the New Hampshire State Legislature.

B. Actuarial Assumptions

The total pension liabilities in the July 1, 2014 actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0%
Wage inflation	3.75%
Salary increases	5.8% average, including inflation
Investment rate of return	7.75%, net of pension plan investment expense, including inflation

Morality rates are based on the RP-2000 morality table projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for women for morality improvements.

Retirement rates were based on a table of rates that are specific to the type of eligibility condition, last updated in 2011 pursuant to an experience study of the period 2005-2010.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the largest asset allocation percentage and by adding expected inflation. The target allocation and best estimates of weighted average long-term expected real rates of return for each major asset class are summarized in the following table:

(Continued)

10. DEFINED BENEFIT PENSION PLAN: (Continued)

B. Actuarial Assumptions *(continued)*

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return
Large Cap Equities	22.50%	3.00%
Small/Mid Cap Equities	7.5	3.30
Total domestic equity	30.00	4.25-6.50
Int'l Equities (unhedged)	13.00	3.30
Emerging Int'l Equities	7.00	5.80
Total international equity	20.00	5.00
Core bonds	4.50	(0.70)
Short duration	2.50	(1.00)
Global Multi-Sector Fixed Income	11.00	0.28
Unconstrained Fixed Income	7.00	0.16
High Yield Bonds	0.00	0
Global Bonds (unhedged)	0.00	0
Emerging Market Debt (external)	0.00	0
Total fixed income	25.00	
Private equity	5.00	5.50
Private debt	5.00	4.50
Real estate	10.00	3.5
Opportunistic	5.00	2.75
Total alternative investments	25.00	
Total	100.00%	

C. Discount Rate

The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net positions was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

(Continued)

10. DEFINED BENEFIT PENSION PLAN: (Continued)

D. Pension Liability Sensitivity

The following presents the District's proportionate share of the net pension liability for the pension plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
Discount rate	6.75%	7.75%	8.75%
District's proportionate share of the net pension liability	$ 4,438,884	$3,372,064	$ 2,462,594

E. Pension Liabilities and Pension Expense

At June 30, 2016, the District reported a liability of $3,372,064 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014. The District's proportion of the net pension liability was based on actual contributions by the District during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2015, the District's proportion was approximately 0.0851 percent, which was a decrease of 0.0028 percent from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the District recognized pension expense of $193,106.

F. Future Recognition of Deferred Outflows of Resources and Deferred Inflows of Resources

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the collective pension expense as follows:

Year Ended June 30,	Amount
2016	(89,692)
2017	(89,692)
2018	(89,692)
2019	13,546
2020	(15,359)
Thereafter	-

(Continued)

11. CONTINGENCIES:

The District at times is involved in threatened and actual damage claims against the District, arising in the normal course of business. Management believes that any settlement of these matters will not have a materially adverse effect on the financial position of the District.

12. EMPLOYEE COMPENSATED ABSENCES:

The District does not accrue accumulated unpaid vacation or personal pay in the general fund because the District plans to pay these costs from future resources. Accordingly, the accrued vacation and personal pay at June 30, 2016, of $45,146 for the District is added to the General Long-Term Debt Account Group in accordance with Governmental Accounting Standards.

13. PRIOR PERIOD ADJUSTMENT:

The June 30, 2015 net position of the governmental activities has been decreased to reflect a change in accounting principle. As mentioned in Note 10, the District implemented GASB 68, *Accounting and Financial Reporting for Pensions* and the related GASB Statement No 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date* – an amendment of GASB Statement No. 68, which records the District's proportionate share of collective net pension liability, deferred inflows of resources and deferred outflows of resources, and pension expense on the District's government-wide financial statements. Beginning governmental activities net position has been restated from $3,022,034 to $(777,513) (a decrease of $3,799,547).

Schedule of Changes in the District's Proportionate Share of the Net Pension Liability:

	2015	2014	2013
District's proportion of the net pension liability (asset)	0.0851%	0.0879%	0.0883%
District's proportionate share of the net pension liability (asset)	$3,372,064	$3,300,903	$3,799,547
Distric's covered-employee payroll	$2,806,816	$2,807,877	$2,794,121
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	120.14%	117.56%	135.98%
Plan fiduciary net position as a percentage of the total pension liability	65.47%	66.32%	59.81%

In accordance with GASB Statement #68 *Accounting and Financial Reporting for Pensions,* the District is required to disclose historical information for each of the prior ten years within a schedule of changes in the District's proportionate share of the net pension liability and schedule of District contributions. The District implemented the provisions of GASB Statement #68 during the year ended June 30, 2015. Accordingly, the historic information has only been represented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 2016

	Federal Projects	Private Projects	School Lunch Programs	Totals
ASSETS:				
Due from other governments	$ 12,806	$ -	$ -	$ 12,806
Inventories	-	-	1,386	1,386
Due from others	-	4,655	-	4,655
Due from other funds	-	845	-	845
TOTAL ASSETS	$ 12,806	$ 5,500	$ 1,386	$ 19,692
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ -
Due to other funds	12,806	-	-	12,806
TOTAL LIABILITIES	12,806	-	-	12,806
Fund Balance:				
Reserved for special purposes	-	5,500	1,386	6,886
TOTAL FUND BALANCE	-	5,500	1,386	6,886
TOTAL LIABILITIES AND FUND BALANCE	$ 12,806	$ 5,500	$ 1,386	$ 19,692

The accompanying notes are an integral part of these financial statements.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Federal Projects	Private Projects	School Lunch Programs	Totals
REVENUES:				
Intergovernmental	$ 40,665	$ 4,455	$ 18,085	$ 63,205
Food and milk sales	-	-	64,003	64,003
Contributions and donations	-	6,968	-	6,968
TOTAL REVENUES	40,665	11,423	82,088	134,176
EXPENDITURES:				
Food service	-	-	106,906	106,906
Instruction	40,665	11,899	-	52,564
TOTAL EXPENDITURES	40,665	11,899	106,906	159,470
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	(476)	(24,818)	(25,294)
OTHER FINANCING SOURCES:				
Increase (Decrease) in Inventory	-	-	(1,624)	(1,624)
Operating transfers - in	-	76	24,818	24,894
TOTAL OTHER FINANCING SOURCES	-	76	23,194	23,270
EXCESS OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-	(400)	(1,624)	(2,024)
FUND BALANCE AT BEGINNING OF YEAR	-	5,900	3,010	8,910
FUND BALANCE AT END OF YEAR	$ -	$ 5,500	$ 1,386	$ 6,886

The accompanying notes are an integral part of these financial statements.

BJHC
BERNARD | JOHNSON
HAGAN | COUTO & COPC

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Greenland School Board
Greenland, New Hampshire, School District
Greenland, NH 03840

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Greenland, New Hampshire, School District (the "District"), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 15, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Certified Public Accountants and Business Advisors
15 Main Street | Topsfield, MA 01983-1842
Main Number 978-887-2220 | Fax 978-887-5443



Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BJHC PC

Topsfield, Massachusetts
December 15, 2016

TRANSFER STATION
HOURS OF OPERATION
Wednesday's 8:00 AM – 5:00 PM
Saturday's 8:00 AM – 5:00 PM

The Town of Greenland requires a dump sticker to be displayed on resident vehicles using the Transfer Station. These are obtained when registering your vehicles – only town residents are allowed to use the facility. If a vehicle is being rented or borrowed, a one-day permit may be obtained from the Town Clerk's office. The Transfer Station is for residential waste only. Businesses are only authorized to use the Transfer Station for recycling paper/cardboard, with a permit.

What is acceptable in the burn pit?
"Brush": Pallets, tree tops, limbs, saplings and tree cuttings to include attached leaves, which are three (3) inches in diameter or less. Any timber, board, or sawn dimensional lumber.

Stumps, yard debris, leaves and grass clippings are not accepted.

ACCEPTED FOR A FEE: televisions, furniture and other small items, electronics, any building materials such as plywood or wafer board, pressed board, drywall, sheet rock, shingles and ceiling tiles.

What is acceptable at the metals pit?
"White Goods": Refrigerators, freezers, (with doors removed), air conditioners, humidifiers, washing machines, clean light iron and other clean light metal. NO pressure vessels of any kind (such as propane tanks, fire extinguishers). To dispose of a refrigerator, air conditioner, freezer or other appliance containing Freon – a Freon removal sticker must be purchased at the Transfer Station for $20.00 to cover the cost of removal and certification of the Freon.

Recycling in Greenland is Mandatory
Paper, Plastic, Tin & Glass can all be mixed together (all containers should be empty)

Paper: Newspapers and inserts, magazines, junk mail, flattened cardboard, pizza boxes, cereal boxes, office paper, gift wrap, telephone books, paperback books, envelopes, egg cartons, brown bags.

Plastic– all bottles, containers labeled 1 – 7 (caps removed). **Please crush bottles.** Aluminum foil, foil pie plates and cat food cans. **Aluminum beverage cans** must now be separated from other materials. **Please crush cans**.

Glass of any type, color, shape, ceramics, or porcelain can be recycled. Light bulbs or fluorescent bulbs are accepted in a separate location.

PLEASE SEE ATTENDANT FOR ANY AND ALL FEE ITEMS

HOUSEHOLD HAZARDOUS WASTE – SEMI-ANNUAL COLLECTIONS IN PORTSMOUTH – WATCH FOR DATES FOR 2017.